Item 996-B

Y 1.1/7: 97-96

97th Congress, 1st Session - - - - - - - - - - - - - - - - House Document No. 97-96

COMPLETED

REFUNDS AND CREDITS OF INTERNAL REVENUE TAXES FOR THE FISCAL YEAR 1980

COMMUNICATION

FROM

THE CHAIRMAN, JOINT COMMITTEE ON TAXATION

TRANSMITTING

A REPORT ON REFUNDS AND CREDITS OF INTERNAL REVENUE TAXES REPORTED TO THE COMMITTEE DURING FISCAL YEAR 1980, PURSUANT TO SECTION 6405 OF THE INTERNAL REVENUE CODE OF 1954

OCTOBER 2, 1981.--Referred to the Committee on Ways and Means and ordered to be printed

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U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON : 1981

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97TH CONGRESS, 1ST SESSION

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JAMES W. WETZLER
CHIEF ECONOMIST

SEP 30 1981

LETTER OF TRANSMITTAL

The Speaker of the House of Representatives,

Sir: Pursuant to section 6405 of the Internal Revenue Code of 1954, I have the honor to submit a report by the Joint Committee on Taxation covering refunds and credits of internal revenue taxes reported to the Committee during the fiscal year ended September 30, 1980.

Very respectfully,

Dan Rostenkowski
Chairman

97TH CONGRESS, 1ST SESSION

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Congress of the United States
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Washington, D.C. 20515

REPORT OF THE JOINT COMMITTEE ON TAXATION

Section 6405 of the Internal Revenue Code of 1954 provides as follows in connection with refunds and credits in excess of $200,000.

SEC. 6405. REPORTS OF REFUNDS AND CREDITS

(a) By Treasury to Joint Committee.-- No refund or credit of any income, war profits, excess profits, estate, or gift tax, or any tax imposed with respect to public charities, private foundations, operators' trust funds, pension plans, or real estate investment trusts under chapter 41, 42, 43, or 44, in excess of $200,000 shall be made until after the expiration of 30 days from the date upon which a report giving the name of the person to whom the refund or credit is to be made, the amount of such refund or credit, and a summary of the facts and the decision of the Secretary, is submitted to the Joint Committee on Taxation.

(b) By Joint Committee to Congress. -- A report to Congress shall be made annually by such committee of such refunds and credits, including the names of all persons and corporations to whom amounts are credited or payments are made, together with the amounts credited or paid to each.

(c) Tentative Adjustments. -- Any credit or refund allowed or made under section 6411 shall be made without regard to the provisions of subsection (a) of this section. In any such case, if the credit or refund, reduced by any deficiency in such tax thereafter assessed and by deficiencies in any other tax resulting from adjustments reflected in the determination of the credit or refund, is in excess of $200,000, there shall be submitted to such committee a report containing the matter specified in subsection (a) at such time after the making of the credit or refund as the Secretary shall determine the correct amount of the tax.

(d) Refunds Attributable to Certain Disaster Losses. -- If any refund or credit of income taxes is attributable to the taxpayer's election under section 165(h) to deduct a disaster loss for the taxable year immediately preceding the taxable year in which the disaster occurred, the Secretary is authorized in his discretion to make the refund or credit, to the extent attributable to such election, without regard to the provisions of subsection (a) of this section. If such refund or credit is made without regard to subsection (a), there shall thereafter be submitted to such Joint Committee a report containing the matter specified in subsection (a) as soon as the Secretary or his delegate shall determine the correct amount of the tax for the taxable year for which the refund or credit is made.

(e) Qualified State Individual Income Taxes. -- For purposes of this section, a refund or credit made under subchapter E of chapter 64 (relating to Federal collection of qualified State individual income taxes) for a taxable year shall be treated as a portion of a refund or credit of the income tax for that taxable year.

The Joint Committee has caused its staff to examine all refunds and credits reported by the Secretary or his delegates pursuant to section 6405, and to prepare a report thereon for the fiscal year ended September 30, 1980. In reviewing these cases the staff, by appropriate memorandum, requests the Treasury Department to reconsider any such refunds or credits which, in the opinion of the staff, are erroneous or doubtful or otherwise warrant further study. Such cases are generally resolved by correspondence or conferences between the staff and Treasury officials. However, in those instances in which agreement is not reached, or the questions raised are deemed to be of unusual significance from the standpoint of the interpretation or administration of the revenue laws, or their impact on the revenues, the case may be heard by the Joint Committee in executive session. None of the cases reported in the fiscal year ended September 30, 1980 were heard by the Committee.

The attached report of the staff lists the names of all persons (individual and legal) to whom the Treasury Department proposed to make refunds or credits in excess of $200,000. The Committee submits this staff report in compliance with subsection (b) of section 6405 of the Internal Revenue Code of 1954.

Respectfully,

Dan Rostenkowski
Chairman

97TH CONGRESS, 1ST SESSION

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CHIEF ECONOMIST

SEP 30 1981

LETTER OF SUBMITTAL

Honorable Dan Rostenkowski
Chairman, Joint Committee on Taxation
Washington, D. C.

My dear Mr. Chairman: There is submitted herewith a report on refunds and credits of income, war profits, excess profits, estate, gift and certain other taxes in excess of $200,000 reported to the Joint Committee on Taxation during the fiscal year ended September 30, 1980, as required by section 6405 of the Internal Revenue Code of 1954.

The most important facts with respect to the report will be found in the summary.

Respectfully submitted,

Mark L. McConaghy
Chief of Staff

SUMMARY

The most important facts in connection with the refunds and credits for the fiscal year ended September 30, 1980, may be summarized as follows:

FISCAL YEAR ENDED SEPTEMBER 30, 1980

Total refunds and credits - - - - - - - - - - - - -		$1,307,213,779
Total number of cases reported- - - - - - - - - - -		1,016
Internal Revenue Service cases- - -	977	
Department of Justice settlements -	36	
Chief Counsel settlements - - - - -	3	
Disposition of cases reported:		
Cases in which determinations concurred in by the staff:		
Internal Revenue Service- - - -		966
Department of Justice - - - - -		36
Chief Counsel - - - - - - - - -		3
Cases in which determinations were criticized in the first instance by Joint Commitee staff:		
Internal Revenue Service- - - - - -		8
Department of Justice - - - - - - -		0
Chief Counsel - - - - - - - - - - -		0
Cases retained awaiting additional information -		11

87TH CONGRESS, 1ST SESSION

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REFUNDS AND CREDITS REPORTED TO THE JOINT COMMITTEE ON TAXATION DURING THE FISCAL YEAR ENDED SEPTEMBER 30, 1980 BY THE TREASURY DEPARTMENT UNDER THE PROVISIONS OF SECTION 6405 OF THE INTERNAL REVENUE CODE

Name and Address of Taxpayer	Years Involved	Refunds and Credits
A. B. Burton Company, Inc. Lynchburg, Virginia	FYE 1976	$ 300,703
APF Electronics, Inc. New York, New York	1974, 75, 76	1,669,865
APO International, Inc., and Subsidiaries Dallas, Texas	FYE 1973, 74, 75	232,213
A R A Services, Inc. Philadelphia, Pennsylvania	FYE 1974	1,146,465
AZL Resources, Inc. and Subsidiaries (formerly Arizona-Colorado Land & Cattle Company) Phoenix, Arizona	1971 - 1976 incl.	2,264,772
ABBCO, Inc. Great Falls, Montana	1974, 75, 76	255,663
Abrams B., & Sons, Inc. Harrisburg, Pennsylvania	1974	249,697
Adams Industries, Inc. Union, New Jersey	1975	292,653
Addington Brothers Mining, Inc. Ashland, Kentucky	1972, 73, 74, 75 PE 1-1 to 10-31-76	2,320,776
Advance Watch Co., Ltd. Redford, Michigan	FYE 1975, 76, 77	334,205
Advanced Systems, Incorporated and Subsidiaries Elk Grove Village, Illinois	FYE 1971, 72, 74, 75	441,199

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Name and Address of Taxpayer	Years Involved	Refunds and Credits
Affiliated Bankshares of Colorado, Inc. and Subsidiaries (ABC) Boulder, Colorado	1971, 72, 73	$ 1,286,439
Affiliated Midwest Hospitals, Inc., Successor by Merger to Chicago Lakeshore Hospital, Inc. Nashville, Tennessee	FYE 1976	293,713
Affiliated Midwest Hospitals, Inc., Successor by Merger to Riveredge Hospital, Inc. Nashville, Tennessee	FYE 1976	722,183
AHMANSON, H. F. & COMPANY V. UNITED STATES CIVIL NO. CV 74-743-F (C.D. CALIFORNIA) AHMANSON BANK AND TRUST COMPANY, EXECUTOR OF THE ESTATE OF HOWARD F. AHMANSON, DECEASED, FORMERLY SPECIAL ADMINISTRATOR FOR THE ESTATE OF HOWARD F. AHMANSON, AND DOROTHY G. SULLIVAN (FORMERLY DOROTHY G. AHMANSON) V. UNITED STATES CIVIL NO. CV 74-744-WMB (C.D. CALIFORNIA) Los Angeles, California	1959, 60, 61	1,125,079 (approx.)
Aidex Corporation Omaha, Nebraska	FYE 1973, 74, 75	413,719
Allegheny Iron & Metal Co., Inc. Philadelphia, Pennsylvania	1973, 74	431,784
Allergan Pharmaceuticals and Subsidiaries Irvine, California	1969 - 1973 incl.	593,008
Alliance Savings & Loan Association Chicago, Illinois	FYE 1966 - 1974 incl.	391,032
Allied Leisure Industries, Inc. Hialeah, Florida	FYE 1970, 71, 73, 74	823,842
Allison, Paul, Grain Company, Inc. Fort Worth, Texas	FYE 1975	263,187

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Aloha Hawaii Travel Limited and Subsidiaries Honolulu, Hawaii	1970 - 1975 incl.	$ 455,613
Alton Box Board Company Alton, Illinois	1973, 74	1,709,008
Amdevco Packaging Films, Inc. Fairmont, Minnesota	FYE 1974, 75, 76	343,853
American Art Clay Co., Inc. and Subsidiaries Indianapolis, Indiana	1974, 75	485,505
American Bancorp and Subsidiaries Middletown, New Jersey	1967, 69, 70, 71, 73, 74, 75	391,396
American Bancorporation, Inc. and Subsidiaries St. Paul, Minnesota	1970, 71, 73	413,939
American Banks of Florida, Inc. and Subsidiaries Jacksonville, Florida	1974	233,072
American Color & Chemical Corporation New York, New York	1969, 70, 71, 72, 73	1,671,353
American Controlled Industries, Inc. successor in interest to Cincinnati Transit, Inc. Cincinnati, Ohio	1968, 69	340,573
American Electric Power Co., Inc. and Affiliated Corporations New York, New York	1965 - 1969 incl.	18,000,082
American Hardware Mutual Insurance Company Minneapolis, Minnesota	1971, 72	1,750,635
American Jet Industries, Inc. Van Nuys, California	1973, 74	375,407
American National Bank of Jacksonville and Subsidiaries, The Jacksonville, Florida	1963 - 1968 incl. 1970 - 1973 incl.	1,373,670

Name and Address of Taxpayer	Years Involved	Refunds and Credits
AMERICAN NATIONAL INSURANCE COMPANY V. UNITED STATES CT. CL. NO. 336-73 AMERICAN NATIONAL INSURANCE COMPANY V. UNITED STATES CT. CL. NO. 193-78 Galveston, Texas	1958 - 1969 incl.	$ 200,000 (in excess)
American Paper Recycling Corp. Northlake, Illinois	FYE 1972 - 1975 incl.	237,381
American Radio Corporation (formerly Teaberry Electronics Corporation) Indianapolis, Indiana	1974, 75	716,260
American Re-Insurance Company New York, New York	1968 - 1973 incl.	10,119,931
American Reserve Insurance Co. (formerly Resolute Insurance Company) Hartford, Connecticut	1970	300,314
American Reserve Life Insurance Company, FKA Resolute Life Insurance Co. Hartford, Connecticut	1965 - 1970 incl.	1,444,735
American Rubber Manufacturing Company Emeryville, California	1972, 75, 76	219,483
American Ship Building Company (AMSHIP) and Consolidated Subsidiaries, The Lorain, Ohio	FYE 1971, 72	518,014
American Trading Co. Inc. New York, New York	1971, 73	343,308
Amcomp, Inc. (formerly Data Disc, Inc.) San Antonio, Texas	1973, 76	484,623
Ames, Harriett A., Estate of New York, New York	Date of Death 7-27-76	665,512
Amfesco Industries, Inc. and Subsidiaries Plainview, New York	FYE 1969 - 1972 incl.	337,848

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Anchor Coupling Co., Inc. & Subsidiaries Libertyville, Illinois	FYE 1970 - 1975 incl.	$ 1,832,741
Anchor Darling Valve Company, successor to Darling Valve and Manufacturing Company Williamsport, Pennsylvania	FYE 1966	252,833
Andco Incorporated and Affiliates Buffalo, New York	1969, 70, 71	594,098
Anderson Clayton and Company Houston, Texas	FY 1966, 67, 70	645,407
Andresen, Soren & Alice Norfolk, Virginia	1976	409,816
Anvil Industries Inc. and Subsidiaries Brecksville, Ohio	1975	813,455
Apex Valve and Fitting Corporation and Subsidiaries Houston, Texas	PE 1/31/71 to 4/30/71, FYE 1972 - 1975 incl.	983,962
Applied Magnetics Corporation and Subsidiaries Goleta, California	FYE 1969, 71	468,798
Applied Materials, Inc. and Subsidiaries Santa Clara, California	FYE 1973, 74, 75	2,560,296
Arabian American Oil Company Houston, Texas	1969 - 1972 incl.	868,935
Arctic Slope Regional Corporation and Subsidiaries Barrows, Alaska	FYE 1974	500,000
ARMCO STEEL CORPORATION V. UNITED STATES CT. CL. NO. 414-77 Middleton, Ohio	1963, 64	1,219,495
Ascot Corporation (formerly Apollo Chemical Corporation) Whippany, New Jersey	FYE 1972, 74, 75, 76	1,519,164

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Ashland Oil, Inc. & Subsidiaries Ashland, Kentucky	FYE 1970, 71	$ 941,301
ASSOCIATES CORPORATION OF NORTH AMERICA (FORMERLY ASSOCIATES INVESTMENT COMPANY) 2/ Dallas, Texas	1961, 64, 65, 66 PE 1/01/68 to 7/31/68	3,218,140
Astoria Federal Savings and Loan Association Long Island City, New York	1972, 74	1,132,277
Atlantic Bancorporation Jacksonville, Florida	1969 - 1973 incl.	3,944,396
Atlantic Bank and Trust of Lake Wales Jacksonville, Florida	1963 - 1969 incl.	219,309
Atlantic Bank of Tampa Jacksonville, Florida	1964, 65, 67 - 72 incl., FYE 1973	449,426
Atlantic International Corporation (formerly: Atlantic Mobile Corporation) Baltimore, Maryland	1975	373,253
Atlantic National Bank of Jacksonville Jacksonville, Florida	1963 - 1968 incl.	3,166,895
Atlantic Steel Castings Company, The Chester, Pennsylvania	1975, 76	450,298
Atlas Railroad Construction Co. of North Carolina, Inc. Eighty Four, Pennsylvania	1975, 76	321,396
Atomic Fuel Coal Company, Inc. Haysi, Virginia	FYE 1974	480,237
Augsbury Corporation Ogdensburg, New York	FYE 1972 - 1977 incl.	405,639
Austin Bancshares Corporation Austin, Texas	1974	423,712
Austin National Bank, The Austin, Texas	1966, 72, 73	338,406

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Avery International Corp. and Subsidiaries San Marino, California	1976	$ 328,510
BBB Corporation, formerly Burch, Inc. Evansville, Indiana	FYE 1973 - 1977 incl.	465,334
Babcock Industries Inc. and Subsidiaries Ithaca, New York	FYE 1970 - 1974 incl.	688,447
Babst Services, Inc. Metairie, Louisiana	FYE 1970 - 1975 incl.	305,555
Bailey, Sherman (Deceased) & Lexie Salyersville, Kentucky	1970, 71, 74	431,254
Bancom Financial Corporation and Subsidiaries Phoenix, Arizona	FYE 1970 - 1975 incl.	317,473
Bancsystems Association Rocky River, Ohio	FYE 1975	220,385
Bankers Fidelity Life Insurance Company Atlanta, Georgia	1971 - 1975 incl.	290,399
Bankers National Life Insurance Company and Subsidiary Parsippany, New Jersey	1972, 73, 74	1,088,388
Banner Distributing Co. and Subsidiary Denver, Colorado	FYE 1972, 75, 76, 77	288,304
Barker, Lewis, Estate of Santa Fe, New Mexico	Date of Death 1-29-75	291,717
Barker Steel Company, Inc. and Subsidiary Watertown, Massachusetts	1974	223,744
Barter, J. D., Construction Co. Harrisburg, Illinois	1970, 71, 72	244,261
Bartlett-Collins Company and Subsidiaries Sapulpa, Oklahoma	FYE 1972 - 1976 incl.	796,465

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Bass, J. & Co., Inc. New York, New York	FYE 1974, 75	$ 565,674
Beall Pipe and Tank Corporation Portland, Oregon	1974	1,327,675
Bebe Coal Sales, Inc. Pikeville, Kentucky	FYE 1974, 75	611,300
Beco Stores of Delaware, Inc. New York, New York	FYE 1975	380,764
Beecham Inc. Clifton, New Jersey	FYE 1969, 70	581,588
Beltone Electronics Corporation Chicago, Illinois	FYE 1974, 75	938,591
Benton, William, Estate of Southport, Connecticut	Date of Death 3-18-73	209,227
Berkshire Hathaway Inc. and Subsidiaries New Bedford, Massachusetts	PE 1-1 to 12-30-72, FYE 1973	6,380,090
Bernard Industries Co. Chicago, Illinois	FYE 1975, 76	690,262
Bernardin, Inc. Evansville, Indiana	1975	274,760
Bessemer Securities Corp. New York, New York	CY 1965, 66, 71, 72, 73, 76	3,289,395
Bethlehem Corporation, The Easton, Pennsylvania	1970, 71, 73, 74, 75	576,610
Billeaud Sugar Factory Broussard, Louisiana	FYE 1975, 76	245,242
Birmingham Trust National Bank Birmingham, Alabama	1963, 66, 67	901,639
Biscayne Kennel Club and Subsidiary Miami, Florida	FYE 1970 - 75 incl. 77, 78	716,156
Black, E. E., Ltd. and Subsidiaries Honolulu, Hawaii	1969, 70, 72, 74	578,072

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Blackburn, Wesley and Mecie Prestonburg, Kentucky	1972, 73, 74	$ 228,634
Blackstone Valley National Bank Whitinsville, Massachusetts	1963 - 1971 incl.	368,640
Blaloc, Charles and Sons, Inc. and Subsidiary Sevierville, Tennessee	FYE 1976, 77	279,996
Blandin Paper Company Grand Rapids, Minnesota	1977	372,638
Blandin Paper Company and Subsidiaries Grand Rapids, Minnesota	1969, 70, 71	466,561
Blythe Brothers Company, Inc. Charlotte, North Carolina	1970, 71, 72, 74	1,370,811
Bofors Electronics Inc. Waltham, Massachusetts	1972, FYE 1973, 74, 76	650,930
Bogart Industries, Inc. Fort Worth, Texas	FYE 1975, 76, 77	436,766
Bohemia, Inc. and Subsidiaries Eugene, Oregon	FYE 1973	340,925
Boise Cascade Corporation and Subsidiaries Boise, Idaho	1968, 71	902,097
Bolinger, S. H. & Co., Ltd. Bossier City, Louisiana	1972, 75, 76, 77	640,014
Brad's Machine Products, Inc. Gadsden, Alabama	FYE 1967, 68, 69	570,513
Brady, Harold S. (deceased) and Harriet B. Brady Chicago, Illinois	1976	265,838
Branch Motor Express Company, Inc. New York, New York	1972, 73	262,089
Bresler and Reiner, Inc. Washington, D. C.	1971 - 74 incl.	408,531

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Name and Address of Taxpayer	Years Involved	Refunds and Credits
Bresnahan, James R. and Ardell H. Bloomington, Minnesota	1971, 1973 - 76 incl.	$ 305,299
Bridon American Corp. Wilkes-Barre, Pennsylvania	1975	660,506
Brookings Plywood Corp. Brookings, Oregon	FYE 1972, 73, 74	412,652
Brooks-Willamette Corporation Portland, Oregon	1971, 72	266,016
Browning Laboratories, Inc. Laconia, New Hampshire	1976	500,692
Buckeye Feed and Supply, Inc. Monterey, Indiana	1970, 71, 73, 74, 75	251,236
Buckley & Company, Inc. Philadelphia, Pennsylvania	1969, 72, 73, 74, 76	1,878,353
Bucks County Bank & Trust Co. Perkasie, Pennsylvania	1964, 66, 67, 68	257,307
Buffalo Savings Bank Buffalo, New York	1971, 72, 73, 75, 76	342,067
Burgess Mining and Construction Corp. Birmingham, Alabama	1975 - 78 incl.	588,120
Burnac Mortgage Investors Ltd. Toronto, Ontario, Canada	PE 12-31-72, 1973	967,717
Burns and Spangler, Inc. Shelby, North Carolina	1972 - 75 incl., 77	439,112
Bush Manufacturing Company, Inc. Trussville, Alabama	FYE 1970 - 73 incl.	218,791
CBS, Inc. and Subsidiaries (formerly Columbia Broadcasting System, Inc. and Subsidiaries) New York, New York	1973	1,619,898
CF&I STEEL CORPORATION V. UNITED STATES CT. CL. NO. 171-78 New York, New York	1966	938,579

Name and Address of Taxpayer	Years Involved	Refunds and Credits
C. F. Bean Corporation and Subsidiaries New Orleans, Louisiana	FYE 1973, 75	$ 339,118
CH2M Hill, Inc. Corvallis, Oregon	1972, 73, 74	260,908
C.I.T. Financial Corporation and Subsidiaries New York, New York	1968, 69, 71	4,235,588
CNA Financial Corporation and Subsidiaries Chicago, Illinois	1971, 72	16,596,632
Cadillac Products Inc. and Subsidiaries Sterling Heights, Michigan	FYE 1970, 74, 75	220,228
Caffall Bros. Forest Products, Inc. and Subsidiaries Portland, Oregon	1971, 72, 74, 75, 76	404,235
Caldwell Tanks, Inc. Louisville, Kentucky	1975	232,590
California Casualty Indemnity Exchange San Mateo, California	1970, 71, 72, 74, 75, 76	1,789,187
California Federal Savings & Loan Association, formerly Pacific Savings & Loan Association Los Angeles, California	1969 - 1974 incl.	2,227,957
California Products Corp. Cambridge, Massachusetts	FYE 1974	279,442
California State Automobile Association Inter-Insurance Bureau San Francisco, California	1968, 71, 72, 73	8,730,597
Cal-Maine Foods, Inc. and Subsidiaries Jackson, Mississippi	FYE 1969, 70	1,686,104
Cambria Savings & Loan Association and Subsidiary Johnstown, Pennsylvania	FYE 1964-74 incl.	585,954
Camden Iron & Metal, Inc. Camden, New Jersey	FYE 1974	258,810

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Candies Towing Company, Inc. Des Allemands, Louisiana	FYE 1974-77 incl.	$ 276,447
Canton Textile Mills, Inc. Canton, Georgia	1974 - 77 incl.	4,668,108
Capeletti Brothers, Inc. Hialeah, Florida	FYE 1972-77 incl.	1,011,888
Capitol Corporation and Subsidiaries, The Newark, Ohio	1975	313,522
Carlock and Murdough, Inc. Lubbock, Texas	FYE 1974, 75, 76, 78	897,810
Carlson, G. O., Inc. Thorndale, Pennsylvania	1970, 73, 74, 75	1,037,937
Carolina Carton Co., Inc. Lynchburg, Virginia	FYE 1972, 75, 76	208,475
Carpenter Body Works, Inc. Mitchell, Indiana	1975	618,867
Carter-Wallace, Inc. and Consolidated Subsidiaries New York, New York	FYE 1973, 75	2,788,856
Cassatly, Edward & Verna 1/ Clifton, New Jersey (Revised Report submitted 5/18/81 in the amount of $274,015)	1972, 74	312,593
Cassens Transport Company Edwardsville, Illinois	FYE 1973-77 incl.	445,218
Castleton, Inc. & Subsidiary Lexington, Kentucky	FYE 1973-76 incl.	481,949
CATERPILLAR TRACTOR CO. V. UNITED STATES CT. CL. NO. 185-78 Peoria, Illinois	1968	1,507,692
Cato Corporation & Subsidiaries, The Charlotte, North Carolina	FYE 1973, 74, 75, 77, 78	770,524
Celanese Corporation and Consolidated Subsidiaries New York, New York	1965	307,680

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Celina Financial Corporation Celina, Ohio	1968 - 73 incl.	$ 336,289
Celina Mutual Insurance Company Celina, Ohio	1972, 73	1,063,963
Central Air Conditioning Company, Inc. Wichita, Kansas	1971, 74, 75	224,882
Central Bancorp, Inc. and Subsidiaries Miami, Florida	1970, 73, 74	723,611
Central Bank and Trust Company Miami, Florida	1963 - 69 incl.	1,686,973
Central National Corporation and Subsidiaries Richmond, Virginia	1972, 74, 75	219,906
Central Resources Corporation New York, New York	FYE 1974	227,559
Centric Corporation and Subsidiaries Denver, Colorado	FYE 1971, 73, 74, 75	316,403
Century International and Subsidiaries (formerly Simonsen Metal Products Company) Franklin Park, Illinois	FYE 1974	250,967
Charlestown Savings Bank & Subsidiaries Boston, Massachusetts	FYE 1972, 73	310,779
Charter Oak Bank and Trust Company, The Hartford, Connecticut	1963 - 70 incl. 1973 - 70 incl.	287,278
Chemical New York Corporation New York, New York (Revised Report submitted 4-2-81 in the amount of $18,920,714)	1967 - 71 incl.	35,496,528
Chicago Extruded Metals Company Cicero, Illinois	1973, 74	283,924
Chicago Federal Savings and Loan Association and Subsidiaries Chicago, Illinois	1968 - 73 incl.	431,747
Chock Full O'Nuts Corporation New York, New York	FYE 1969-73 incl.	2,539,256

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Chrysler Corporation and Consolidated Subsidiaries Detroit, Michigan	1969	$ 7,178,970
Cianbro Corporation Pittsfield, Maine	1968 - 73 incl	687,149
Cities Service Company Tulsa, Oklahoma	1955, 56, 57, 61	625,895
Citizens Commercial and Savings Bank Flint, Michigan	1963, 64, 66, 67	1,806,700
Citizens Savings Association and Subsidiary 1/ Belleville, Illinois	FYE 1974	249,645
Citizens Savings Bank Ithaca, New York	1969 - 73 incl.	330,351
Citizens and Southern Bank of East Point, The Atlanta, Georgia	1963, 66, 67	254,788
Citizens and Southern National Bank and Subsidiaries Atlanta, Georgia	1963, 66, 67, 70, 72, 73	4,590,833
City Bank and Trust Company Boston, Massachusetts	1963, 64, 66, 67, 68	547,457
City National Bank and Trust Company Oklahoma City, Oklahoma	1963 - 69 incl.	294,784
City Stores Co. and Affiliates New York, New York	FYE 1960, 66, 68, 69, 70, 72, 73	5,780,429
Cleveland Cement Contractors, Inc. Cleveland, Ohio	FYE 1975, 76	278,325
THE CLEVELAND-CLIFFS IRON COMPANY, AND ITS CONSOLIDATED SUBSIDIARIES V. UNITED STATES CT. CL. NO. 131-78 Cleveland, Ohio	1970, 71	262,000 (approx.)
Clopay Corporation Cincinnati, Ohio	1971, 72, 74	921,335

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Cloudsley Co. Cincinnati, Ohio	1974 - 76 incl.	$ 511,997
Coast Foundry & Manufacturing Co. Pomona, California	1968, 71, 72	269,160
Coast Trading Company, Inc. Portland, Oregon	FYE 1970-74 incl. 77	728,074
Coastal Industries, Inc. Alexandria, Virginia	FYE 1973, 74, 76	568,330
COLD SPRING GRANITE CO. V. UNITED STATES CIVIL NO. 4-75-241 St. Paul, Minnesota	1964 - 71 incl.	544,583 (approx.)
Cole Manufacturing Company Charlotte, North Carolina	FYE 1972, 75, 76	222,876
COLEN, SIDNEY AND INA A. V. UNITED STATES CT. CL. NO. 411-76 JANET LAND CORPORATION V. UNITED STATES CT. CL. NO. 415-76 ON TOP OF THE WORLD, INC. V. UNITED STATES CT. CL. NO. 416-76 St. Petersburg, Florida	1970 - 72 incl.	1,506,149
Colgate Palmolive Company New York, New York	1966	378,641
Collins, A. M. Jr. & Jacquelyn Ocala, Florida	1973, 74	317,151
Colonial Life & Accident Insurance Co. Columbia, South Carolina	1968 - 74 incl.	864,488
Colonial Metals Co. Columbia, Pennsylvania	FYE 1974, 75 PE 5-31 to 8-31-76	349,759
COLT INDUSTRIES INC. AND SUBSIDIARIES 2/ New York, New York	1968	2,084,176

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Columbia Banking Savings and Loan Association and Subsidiaries Rochester, New York	1965 - 69 incl. 72	$ 374,399
Columbia Gas System, Inc. and Subsidiary Companies Wilmington, Delaware	1972	347,756
Columbia Seed Company Eldred, Illinois	FYE 1974, 75	731,471
Comdisco, Inc. and Affiliated Companies Rosemont, Illinois	FYE 1975, 76	357,303
Comet Steel, Inc. Dallas, Texas	FYE 1970-74 incl.	298,517
Commercial National Bank Little Rock, Arkansas	1975	206,643
Commercial National Bank Chicago, Illinois	1969 - 74 incl.	259,128
Commercial Trading Company, Inc. and Subsidiaries New York, New York	FYE 1972, 73	1,003,723
Commonwealth Electric Company Lincoln, Nebraska	FYE 1972, 73, 74	1,344,593
Community Savings Bank and Subsidiary Holyoke, Massachusetts	FYE 1973, 74, 75	800,978
Computed Time Corporation Jersey City, New Jersey	FYE 1975, 76	1,286,686
Computer Services Corporation and Affiliated Corporations Southfield, Michigan	FYE 1971-74 incl.	296,802
Concrete Technology Corporation and Subsidiary Tacoma, Washington	FYE 1971-75 incl.	293,504
Condec Corporation and Subsidiaries Greenwich, Connecticut	FYE 1967, 69 - 73 incl.	2,590,097
Conduit and Foundation Corporation Philadelphia, Pennsylvania	1970, 71, 73	277,853

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Conergics Corporation and Subsidiaries Kansas City, Kansas	1974	$ 582,739
Congress Textile Printers, Inc. and Subs. Hawthorne, New Jersey	FYE 1972, 73, 74	498,486
Conner, J. W., & Sons Inc. Tampa, Florida	FYE 1971, 72, 74, 75	599,050
Connors Steel Company Warren, Ohio	FYE 1969-74 incl.	340,404
Consolidated Blenders, Inc. Fremont, Nebraska	FYE 1972-77 incl.	943,101
Constitution Life Insurance Company Chicago, Illinois	1964, 66	277,391
CONTAINER CORPORATION & MARCOR, INC. V. UNITED STATES CIVIL NO. 76-C-3920 Chicago, Illinois	FYE 1971	2,527,190
Continental Illinois Corporation Chicago, Illinois	1974, 75	2,511,904
Continental Telephone Corporation and Subsidiaries Atlanta, Georgia	1969, 71	1,305,645
Continental Telephone Corporation and Subsidiaries (Supplemental Report) Atlanta, Georgia	1972, 73, 75	572,385
CONTINENTAL WATER COMPANY V. UNITED STATES CT. CL. NO. 125-78 St. Louis, Missouri	1973- 77 incl.	483,368
Cooper Alloy Corporation and Subsidiaries Hillside, New Jersey	FYE 1970, 73, 74, 75	301,836
Cooperative Mills, Inc., (Ohio) Richmond, Virginia	FYE 1974, 75, 76	267,223
Cooper-Jarrett, Inc. & Subsidiaries Orange, New Jersey	1971 - 74 incl. 76, 78	616,331

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Coplay Cement Manufacturing Company Nazareth, Pennsylvania (Revised Report submitted 12-1-80 in the amount of $399,313)	1969, 71, 72, 73	$ 437,689
Countrywide Credit Industries Inc. and Subsidiaries Los Angeles, California	FYE 1977	251,223
Cowtown Construction Company, Inc. Fort Worth, Texas	FYE 1972, 73, 75, 76	601,501
Credithrift Financial, Inc. and Subsidiaries, formerly Credithrift Financial Corporation and Subsidiaries Evansville, Indiana	FYE 1972 PE 10-1 to 12-31-72, 1973	4,988,557
Crocker National Corporation and Subsidiaries San Francisco, California	1970 - 74 incl.	3,965,427
CRUCIBLE, INC. V. UNITED STATES CT. CL. NO. 336-77 New York, New York	1962 - 77 incl.	1,727,489 (approx.)
Culverhouse, Hugh F. and Joy M. Jacksonville, Florida	1972	415,955
Cumberland Bridge Company Camp Hill, Pennsylvania	1976, 77	207,634
Cunningham, David E., Company Santa Ana, California	FYE 1976	300,872
Dailey and Co., R. E. Southfield, Michigan	FYE 1976	465,535
D'Amico Macaroni Company Steger, Illinois	FYE 1971, 73, 74, 76	295,435
Danville Metal Stamping Co., Inc. Danville, Illinois	1974, 75	385,673
Datronics, Inc. and Subsidiaries Chicago, Illinois	1970, 73, 75	427,368

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Davison Sand and Gravel Company New Kensington, Pennsylvania	PE 3-31 to 12-29-68	$ 377,164
Dawkins, Inc. and Subsidiaries Jacksonville, Florida	FYE 1971, 72, 74	284,366
Dawn Mining Company New York, New York	1976	222,873
Day Mines, Inc. Wallace, Idaho	1969, 71 - 74 incl.	868,638
Dayton Hudson Corp. and Subsidiaries Minneapolis, Minnesota	FYE 1971, 72, 74	1,307,587
Dean, Jimmy, Meat Company, Inc. Dallas, Texas	FYE 1974, 76, 77	539,067
Delor Corporation Oxford, New Jersey	FYE 1976	230,798
DeMatteo, M., Construction Company Quincy, Massachusetts	1972, 73, 74	1,579,525
Demotto Peerless Coal Co., Inc. Elkins, West Virginia	1974, 75, 76	221,128
Detroitbank Corporation Detroit, Michigan	1966, 71, 73, 74, 75	4,397,062
Detroit Plastic Molding Company East Detroit, Michigan	1971, 72, 73	310,664
Diamond International Corporation and Subsidiaries New York, New York	1975	532,229
Diamond Scrap Yards, Inc. Waukegan, Illinois	1970, 71, 73, 74	439,016
Dickerson, Inc. and Consolidated Subsidiaries Monroe, North Carolina	FYE 1975, 76, 77	1,902,851
Dillingham Corporation and Affiliates Honolulu, Hawaii	1965, 66, 68, 69, 70, 73	7,917,438

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Dillon Companies, Inc. (successor by merger to Gerbers Supermarkets, Inc.) Springfield, Missouri	FYE 1971 - 75 incl.	$ 417,353
DINKLAGE, LOUIS, INC. 2/ Wisner, Nebraska	FYE 1971, 72	569,955
Diversified Road Bridge & Tunnel Construction Co., Inc. North Brunswick, New Jersey	1974	216,531
Dohrn Transfer Company Rock Island, Illinois	1976, 77	381,411
Dominion Bankshares Corporation and Subsidiaries Roanoke, Virginia	1969 - 74 incl.	1,003,349
Donegal Mutual Insurance Company Marietta, Pennsylvania	1973	220,459
Donley's, Ernest F., Sons, Inc. Cleveland, Ohio	FYE 1975	212,876
Donnelley, Elliott, Estate of Chicago, Illinois	FYE 1976	225,067
Donovan Companies, Inc. St Paul, Minnesota	1969 - 72 incl.	3,730,700
Dorset Corporation (formerly Jasper Cabinet Co., Inc.) and Subsidiaries Louisville, Kentucky	FYE 1972, 73, 75, 76	540,410
Dover Investment Company Bartlesville, Oklahoma	1972, 73, 74	341,352
Dravo Corporation and Subsidiaries Pittsburgh, Pennsylvania	1969 - 73 incl.	2,025,204
Drovers State Bank in South St. Paul South St. Paul, Minnesota	1963 - 70 incl. 75	306,011
Drukker Communications, Inc. & Subsidiaries Passaic, New Jersey	1972, 73	208,418

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Duff Brothers, Inc. Chattanooga, Tennessee	FYE 1972, 73, 75, 76, 77	$ 391,271
Duffey Sausage Company, Inc. Carrollton, Georgia	1975	227,829
DUFFIELD, ROBERT K., H. REX ARMSTRONG AND WILLIAM HARVEY, AS INDEPENDENT CO-EXECUTORS OF THE ESTATE OF BOBBY M. BURNS V. UNITED STATES CIVIL NO. CA-7778-23 Wichita Falls, Texas	Date of Death 6-21-74	242,288
Duffy-Mott Company, Inc. New York, New York	1969, 72, 73, 74	390,420
duPont, Alfred I., Testamentary Trust Jacksonville, Florida	1974	280,403
Dupont, Ernest W. & Addie J. Morgan City, Louisiana	1972, 75, 76	246,721
DuPont III, William & Sonia T. Lexington, Kentucky	1977	670,664
Durham Life Broadcasting Service, Inc. Raleigh, North Carolina	1971, 72, 74, 75, 76	245,290
DURHAM LIFE INSURANCE COMPANY V. UNITED STATES CT. CL. NOS. 172-72, 149-75, 168-78, 169-78 Raleigh, North Carolina	1959 - 69 incl.	200,000 (in excess)
EFCO, Inc. (formerly Erie Foundry Company) Erie, Pennsylvania	FYE 1972, 74, 75, 76, 77	944,139
EMP Electronics, Inc. Phoenix, Arizona	FYE 1974-77 incl.	223,967
Eagle Star Insurance Co., LTD New York, New York	1972	387,188
Easom Truck Sales, Inc. Asheville, North Carolina	FYE 1963-78 incl.	264,042
Eastern Steel and Metal Company Milford, Connecticut	FYE 1973-75 incl.	1,070,119

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Eastman Kodak Company Rochester, New York	FYE 1971, 72	$ 403,336
Egan, Elisabeth T. Santa Fe, New Mexico	1971, 72	305,261
Egozi, David & Estella North Miami Beach, Florida	1972, 77	294,422
Eichleay Corporation Pittsburgh, Pennsylvania	1974	735,095
Eighth Street Theatre Corporation and Subsidiaries Los Angeles, California	FYE 1972, 73, 74	1,104,347
El Campo Rice Milling Company, Inc. El Campo, Texas	FYE 1975, 76	470,998
Electro Welding Co., Inc. Houston, Texas	FYE 1975, 76	331,176
Elkhorn & Jellico Coal Co., Inc. Lexington, Kentucky	1974, 75	642,730
Elkin Tours, Inc. Southfield, Michigan	FYE 1970-75 incl.	893,368
Elmhurst-Chicago Stone Co. and Subsidiaries Elmhurst, Illinois	FYE 1974, 75, 76	282,109
Elpa Marketing Industries, Inc. New Hyde Park, New York	FYE 1971, 72, 74, 75, 76	343,884
Emery Industries, Inc. Cincinnati, Ohio	FYE 1973, 76	1,808,831
Energy Control Industries, Inc. and Subsidiaries Tulsa, Oklahoma	FYE 1974, 75	814,804
Equilink Corporation New York, New York	FYE 1974, 75 PE 4-1 to 7-31-75	292,000
Erie Malleable Iron Company Erie, Pennsylvania	1974	204,323
European American Banking Corporation and Subsidiaries New York, New York	1974, 75	383,582

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Evening Star Newspaper Company, The Washington, D. C.	1965, 66, 68	$ 919,750
Evening Star Newspaper Company and Subsidiaries, The, predecessor in reorganization to Washington Star Communications, Inc. and Subsidiaries Washington, D. C.	1969, 70	1,516,253
FCF Co. Cleveland, Ohio	1972, 75, 76	1,294,180
Fabien Corp. Lodi, New Jersey	FYE 1972-75 incl.	515,230
Fairhaven Savings Bank and Subsidiary Fairhaven, Massachusetts	FYE 1965, 66, 68-71 incl., 75, 76	261,798
Falk II, Ralph & Janet M. Lake Forest, Illinois (Revised Report submitted 1-2-81 in the amount of $309,906)	1973, 75, 76, 77	315,059
Fall River Canning Company Fall River, Wisconsin	FYE 1974, 75, 76, 79	579,866
Fall River Five Cents Savings Bank Fall River, Massachusetts	FYE 1970, 71, 72, 73, 75	408,897
Falls City Industries Inc. and Subsidiary Louisville, Kentucky	1972 - 77 incl.	555,980
Farm and City Insurance Company Des Moines, Iowa	1970 - 73 incl.	353,995
Farmers & Merchants National Bank in Benton Harbor Benton Harbor, Michigan	1963 - 75 incl.	1,038,265
Farris Mines, Inc. Grants, New Mexico	FYE 1977	287,584
Federal Life and Casualty Company Battle Creek, Michigan	1974, 75	470,847
Fidelity & Guaranty Life Insurance Company Baltimore, Maryland	1972, 73, 75, 76	320,284

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Fifth-Third Bank Cincinnati, Ohio	1969, 70, 71	$ 1,175,288
Fifty West Broad, Inc. Columbus, Ohio	FYE 1974, 75, 76	333,143
FILMWAYS TV PRODUCTION, INC., FILMWAYS, INC., ET AL. V. UNITED STATES CIVIL NO. CV-75-1892-FW Los Angeles, California	FYE 1962-67 incl.	902,166
First American Bank of Maryland Silver Spring, Maryland	1966, 67, 69-73 incl.	1,246,167
First Boston, Inc. and Subsidiaries (Formerly The First Boston Corporation) New York, New York	1974, 75	1,979,952
First Cheyenne Corporation and Subsidiaries Cheyenne, Wyoming	FYE 1970-75 incl.	330,615
First Colorado Bankshares, Inc. Boulder, Colorado	1972, FYE 1973	306,047
First Federal Savings and Loan Association of Orlando Orlando, Florida	1966, 73	256,777
First Federal Savings & Loan Association of Rochester (Case withdrawn 1-28-80) Rochester, New York	1964, 67-74 incl.	1,433,387
First Jersey National Corporation Jersey City, New Jersey	1973	602,077
Firstmark Corporation and Consolidated Subsidiaries Buffalo, New York	1971 - 74 incl.	855,857
First National Bank at East St. Louis East St. Louis, Illinois	1964, 67, 68, 74	203,094
First National Bank in Albuquerque, The Albuquerque, New Mexico	1963 - 69 incl. 1977	2,471,917

Name and Address of Taxpayer	Years Involved	Refunds and Credits
First National Bank of Skokie, The Skokie, Illinois	1965, 67, 68, 69, 76	$ 399,224
First National Bank of Toms River Toms River, New Jersey	1963 - 73 incl.	878,128
FIRST NATIONAL CITY BANK V. UNITED STATES CT. CL. NO. 471-72 New York, New York	1963, 64	4,457,090 (approx.)
First National Holding Corporation Atlanta, Georgia	1972 - 75 incl.	1,780,373
First Pyramid Life Insurance Company of America, The Little Rock, Arkansas	1977	213,285
Fisher & Brother Inc. & Subsidiaries New York, New York	FYE 1970-74 incl.	356,605
Fisher Companies, Inc. and Subsidiaries Seattle, Washington	1972	489,191
Fisher Foods, Inc. Bedford Heights, Ohio	FYE 1977	289,956
Fleet Transport Company, Inc. Nashville, Tennessee	1968, 71, 72	497,308
Florida First National Bank at Jacksonville Jacksonville, Florida	1964, 67, 68, 70, FYE 1971	797,432
Florida National Banks of Florida, Inc. & Subsidiaries Jacksonville, Florida	1972 - 77 incl.	3,355,061
Florida Power Corporation St. Petersburg, Florida	1970, 71, 72, 75	19,896,706
Florida Rock Industries, Inc. Jacksonville, Florida	FYE 1972, 73	381,468
Food Corporation International and Subsidiaries Houston, Texas	YE 1972-75 incl.	3,822,444

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Food Fair, Inc., Debtor in Possession Fort Lauderdale, Florida	FYE 1962, 64, 65, 66, 67, 69, 70, 71	$ 2,153,827
Food Fair, Inc., Debtor in Possession Fort Lauderdale, Florida	FYE 1974, 75, 76	3,123,064
Food Fair, Inc., Successor by merger to Adelson, Inc. Fort Lauderdale, Florida	FYE 1967-70 incl.	320,953
Forgy, H. O., and Son, Inc. Jackson, Tennessee	1969, 70, 72, 73, 74	284,170
Forro Precision, Inc. Woodland Hills, California	FYE 1971, 74, 75, 76	250,214
Forsgren, Inc. Fort Smith, Arkansas	FYE 1976, 77, 78	314,563
Fort Pitt Federal Savings and Loan Association Pittsburgh, Pennsylvania	1963 - 74 incl.	422,194
Forum Restaurants, Inc. Kansas City, Missouri	FYE 1974 PE 5-31 to 8-31-75	271,119
Foxley & Company Denver, Colorado	FYE 1972, 73	462,559
Franklin Electric Co., Inc., and Includible Subsidiaries Bluffton, Indiana	FYE 1972	342,761
Franklin Life Insurance Company Springfield, Illinois	1973	393,004
Fremont Company & Subsidiaries, The Fort Lauderdale, Florida	FYE 1970-75 incl.	371,018
Frohms Holdings (formerly Union Packing Company) Omaha, Nebraska	FYE 1972-76 incl.	3,931,927
Fuqua Industries, Inc. and Includible Subsidiaries Atlanta, Georgia	1971 - 74 incl.	6,796,580

Name and Address of Taxpayer	Years Involved	Refunds and Credits
G. C. F., Inc. Buffalo, New York	1974, 75	$ 280,075
G. D. Funds, Inc. (formerly Geer Drugs, Inc.) Charleston, South Carolina	FYE 1976	519,400
GI Export Corporation and Subsidiaries (Formerly Geon Industries Inc. and Subsidiaries Brooklyn, New York	1970, 72, 73	1,556,609
Gallagher Asphalt Corporation Thornton, Illinois	FYE 1975, 76	572,451
Garrity Industries, Inc. Stamford, Connecticut	1970 - 74 incl.	1,029,364
General Accident Fire and Life Assurance Corp., Ltd. Philadelphia, Pennsylvania	1970	443,726
General Films, Inc. Sidney, Ohio (Revised Report submitted 4-25-80 in the amount of $620,345)	1970 - 74 incl.	707,776
General GMC Trucks, Inc. and Subsidiaries Atlanta, Georgia	FYE 1971, 72, 74, 75, 76	345,485
General Health Services, Inc. and Subsidiaries Culver City, California	FYE 1972, 73, 74, 76	1,683,897
General Instrument Corporation and Subsidiaries Clifton, New Jersey	FYE 1972	1,072,449
Genstar Corporation New York, New York	1971, 74	1,064,931
George Washington Life Insurance Company and Subsidiaries Jacksonville, Florida	1972, 73	311,712
Georges, Inc. and Subsidiaries Springdale, Arkansas	FYE 1973	389,321

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Georgia International Life Insurance Company Atlanta, Georgia	1970	$ 1,541,542
GEORGIA-PACIFIC CORPORATION V. UNITED STATES CIVIL NO. 77-130 Portland, Oregon	1973	2,137,583
Gerity-Schultz Corporation and Subsidiary Toledo, Ohio	1973, 74, 76, 77	238,980
Germania Federal Savings and Loan Association and Subsidiary Alton, Illinois	FYE 1969 1971, 72, 73	767,293
GETTY OIL COMPANY FOR ITSELF AND AS SUCCESSOR BY INTEREST TO TIDEWATER OIL COMPANY V. UNITED STATES CT. CL. NO. 75-78 Los Angeles, California	1964 - 69 incl.	1,243,276
Gibraltar Industries, Inc. Brooklyn, New York	FYE 1973-76 incl.	348,667
Glaser Drug Company, Incorporated St. Louis, Missouri	FYE 1970-75 incl.	262,825
Glascow, Inc. & Subsidiaries Glenside, Pennsylvania	FYE 1971, 72	966,439
Glen & Anderson Company Des Plaines, Illinois	FYE 1975-77 incl.	262,421
Globe Broadcasting Company Phoenix, Arizona	1976	2,127,678
Goldblatt Brothers, Inc. Chicago, Illinois	FYE 1976, 77	1,669,410
Golden Rod Farms, Inc. Cullman, Alabama	FYE 1973, 74	646,009
Goldsboro Milling Company, Inc. Goldsboro, North Carolina	1968, 69, 71, 72	362,446

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Gorrie Development Corporation Birmingham, Alabama	FYE 1974-77 incl.	$ 657,940
Gospel Light Publications Glendale, California	FYE 1973, PE 7-31 to 9-30-75 FYE 1976	255,993
Grandberg Bros. Wallpaper Corp. Boston, Massachusetts	FYE 1970-74 incl.	253,683
Grand Rapids Packaging Corporation Grand Rapids, Michigan	FYE 1972, 74, 75	386,065
Grand Union Company & Subsidiaries Paramus, New Jersey	FYE 1972-75 incl.	952,049
Grant, W. T., Company New York, New York	FYE 1969, 71, 72, 73	37,306,349
Great American Federal Savings and Loan Association (formerly Oak Park Federal Savings and Loan Association) Oak Park, Illinois	1963, 64, 66 - 74 incl.	515,819
Great Lakes Construction Company Cleveland, Ohio	FYE 1975	321,325
Greenfield Construction Co., Inc. Livonia, Michigan	1971	397,661
Green Giant Company and Subsidiaries Minneapolis, Minnesota	FYE 1973, 75, 76	984,466
Greenville Avenue Bank and Trust Dallas, Texas	1963 - 74 incl.	279,872
Gudelsky, Homer and Martha Silver Spring, Maryland	1969, 70, 73, 74	1,026,505
GULF LIFE INSURANCE COMPANY V. UNITED STATES CIVIL NO. 75-739-CIV-J-S Jacksonville, Florida	1958 - 62 incl.	370,641

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Name and Address of Taxpayer	Years Involved	Refunds and Credits
Hackett, Clarence A., Inc. Tonawanda, New York	1974, 75	$ 208,707
Hagerman Construction Corporation Fort Wayne, Indiana	FYE 1970-75 incl.	383,519
Hallen Construction Co., Inc. Island Park, New York	FYE 1970-74 incl. 76	524,638
Halliburton Company Duncan, Oklahoma	1969, 70	423,752
Halper Bros. Inc. Elizabeth, New Jersey	1971, 72, 74, 75	265,559
Hanauer Machine Works, Inc. Avon, Minnesota	1970, 74	271,217
Hancock Textile Company Tupelo, Mississippi	FYE 1975	1,429,874
Hardwick Bank and Trust Company Dalton, Georgia	1965, 68, 69, 70, 77 FYE 1974	687,854
Hanover Petroleum Corporation New York, New York	PE 1-1 to 4-30-76	273,242
Harlem Savings Bank New York, New York	1970, 72-76 incl.	1,432,370
Harrington Manufacturing Co., Inc. Lewiston, North Carolina	FYE 1975	429,761
Harry Rock and Company and Subsidiary Cleveland, Ohio	FYE 1975, 77	639,266
Hartford Fire Insurance Company Hartford, Connecticut	1960	1,952,598
(1) Harvey, Leo M., Estate of, Deceased, Homer Harvey, Executor and (2) Harvey, Lena P., Estate of, Deceased, Homer Harvey, Executor Los Angeles, California	1968	3,434,520

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Haspel Brothers, Inc. New Orleans, Louisiana	FYE 1973, 74, 76, 77	$ 317,276
Hawaiian Western Steel Limited and Subsidiaries Ewa, Hawaii	1974	237,945
Health Service, Inc. Chicago, Illinois	1971, 73, 74	349,774
Heath, L. S. and Sons, Inc. and Subsidiary 1/ Robinson, Illinois	FYE 1969, 72, 73, 75	1,088,352
Hedison Manufacturing Company Lincoln, Rhode Island	FYE 1972-76 incl.	356,383
Helen of Troy Corporation El Paso, Texas	1974 - 76 incl.	464,281
Hennepin Paper Company Little Falls, Minnesota	1974	225,081
Heritage Savings Bank Kingston, New York	1970, 71, 73, 74	294,134
Hetherington, James A., II and Mary D. Gladstone, New Jersey	1967, 68	290,213
Hickinbotham Bros., Ltd. Stockton, California	1975	263,001
Hinchcliff Products Company Strongsville, Ohio	FYE 1974, 75	231,078
Hinsdale, O. H. Portland, Oregon	1972	323,496
Hoar, F. R., & Son, Inc. Birmingham, Alabama	FYE 1976, 77, 79	234,866
Hodgson, Peter C., Estate of Hartford, Connecticut	1977	234,166
Hohenberg, Charles M. & Marilyn St. Louis, Missouri	1973, 74, 76	468,638

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Holland, William J. & Patricia A. Fort Lauderdale, Florida	1971, 72, 73	$ 674,556
Holliston Mills, Inc., The Hyannis, Massachusetts	FYE 1969-74 incl.	1,627,713
Holloway Construction Company Wixom, Michigan	FYE 1969-76 incl.	575,717
Holly Hill Lumber Company Holly Hill, South Carolina	FYE 1971-74 incl.	1,541,071
Holman Enterprises and Subsidiaries Pennsauken, New Jersey	PE 6-30 to 12-31-73	669,342
Hooper Holmes, Inc. & Subsidiaries Basking Ridge, New Jersey	1975, 76	323,986
Horita, Herbert K. & Miriam R. Honolulu, Hawaii	1973, 74	370,394
Horita, Herbert K., Realty, Inc. Honolulu, Hawaii	FYE 1972, 74, 75	447,566
Hough Manufacturing Corporation Janesville, Wisconsin	FYE 1975, 76	225,660
Howard Electric Company Denver, Colorado	FYE 1972, 74, 75, 76	1,312,190
Howard S. Wright Construction Co. Seattle, Washington	FYE 1971, 72, 73	318,487
Huck Manufacturing Company Detroit, Michigan	FYE 1966, 67, 68, 72, 73	1,922,040
Hudepohl Brewing Company Cincinnati, Ohio	1975	221,894
Hudson Oil Company, Inc. Kansas City, Kansas	FYE 1973, 74	1,548,546
Hunt & Mottet Company Tacoma, Washington	1971 - 75 incl.	447,967
Hurwich Iron Co. South Bend, Indiana	1974	236,315

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Idaho Falls Bonded Produce & Supply, Inc. Idaho Falls, Idaho	FYE 1973, 74	$ 257,465
Illinois National Bank of Springfield Springfield, Illinois	1966, 68-73 incl.	486,010
Independent Fire Insurance Company Jacksonville, Florida	1972	357,612
Indianapolis Glove Co., Inc. Indianapolis, Indiana	1973	215,872
Industrial America Corporation Jacksonville, Florida	FYE 1969, 72, 73, 74	794,060
Industrial Fire and Casualty Insurance Company Chicago, Illinois	1971, 72, 73, 74, 77	342,704
Industrial Nucleonics Corporation and Subsidiaries Columbus, Ohio	1971 - 75 incl.	833,316
Industrial Scrap, Inc. Greenville, South Carolina	FYE 1975	472,936
Infilco Degremont, Inc. Richmond, Virginia	1974, FYE 1975, 76	1,769,084
Institutional Agencies Corporation Kansas City, Missouri	1969, 70, 72, 73	277,910
Insulfab Plastics, Inc. East Rutherford, New Jersey	FYE 1974, 75	323,226
Integon Corporation Winston-Salem, North Carolina	1973	389,622
Intercoastal Chemical Company, Inc. Houston, Texas	FYE 1974	306,680
Interlake, Inc. and Affiliated Companies Oakbrook, Illinois	1966 - 72 incl.	1,450,605

Name and Address of Taxpayer	Years Involved	Refunds and Credits
International Business Machines Corporation and Domestic Subsidiary Corporations Armonk, New York	1967	$ 241,378
International Business Machines Corporation Armonk, New York	1968	306,565
INTERNATIONAL HARVESTER COMPANY V. UNITED STATES CT. CL. NO. 153-77 Chicago, Illinois	1962 - 70 incl.	2,462,531
International Set and Subsidiaries Torrance, California	FYE 1973, 76	686,426
Intervinyls, Inc. Muscle Shoals, Alabama	FYE 1972, 74, 77 PE 8-31 to 9-28-75	266,803
Investment Services, Inc. and Subsidiaries Tulsa, Oklahoma	FYE 1974, 75, 76	613,620
Iowa Illinois Gas and Electric Co. Davenport, Iowa	1972, 74	1,203,964
IRECO Chemicals and Subsidiaries Salt Lake City, Utah	FYE 1971-74 incl.	396,431
Ireland, Cornelia W. Cleveland, Ohio	PE 9-31 to 12-31-76	249,707
Ireland's Restaurant, Inc. Nashville, Tennessee	FYE 1971-75 incl.	330,405
Iroquois Foundry Co. Browntown, Wisconsin	1972 - 76 incl.	350,046
Isard, Murray G. & Lenore Philadelphia, Pennsylvania	1971, 72, 73	210,903
Itoh, C., & Company (America) Inc. & Subsidiaries New York, New York	1973	406,481

Name and Address of Taxpayer	Years Involved	Refunds and Credits
J. C. Penney Company, Inc. and Subsidiaries New York, New York	FYE 1970	$ 424,528
J. G. Knits and Subsidiaries Ridgefield, New Jersey	FYE 1970-75 incl.	453,952
JMDH, Inc. (Formerly Fox Paper, Inc.) Hillside, New Jersey	FYE 1974, 75, 77, 78	305,243
J. M. Fields, Inc. Fort Lauderdale, Florida	PE 5-3 to 8-2-69 FYE 1970, 71	2,824,822
J. O. Parrish Enterprises, Inc. Shelbyville, Indiana	FYE 1972, 73, 75, 76, 77	278,191
J. Rich Steers, Inc. New York, New York	1974, 75, 76	616,049
Jacklin Steel Supply Co. and Subsidiaries Lansing, Michigan	FYE 1973, 74, 75, 77	333,011
Jacobson Stores, Inc. and Subsidiary Companies Jackson, Michigan	FYE 1972, 73	484,169
Jaffe Bros., Inc. Philadelphia, Pennsylvania	FYE 1974, 75, 76	227,818
Jefferson Bankshares of Colorado, Inc., and Subsidiaries Lakewood, Colorado	1971, 72, 73	714,790
Jefferson Corporation Indianapolis, Indiana	FYE 1976, 77	336,933
Jefferson County Bank of Lakewood Lakewood, Colorado	1963, 66-70 incl.	779,739
Jefferson Insurance Company of New York New York, New York	1971, 72, 73	818,133
Jeflion Investment Co. Wilmington, Delaware	1974 - 77 incl.	456,989

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Jenkins and Boller Company, Inc. Waukegan, Illinois.	FYE 1972, 74, 75, 76	$ 239,852
Jennings, William L. Ciudad Obregon Sonora, Mexico	1973, 74, 76, 77	210,244
Jetty-Fagg, Inc. Friendswood, Texas	1974, FYE 1975 - 78 incl.	893,413
Jobst, V., and Sons, Inc. Peoria, Illinois	FYE 1971, 72, 74, 75	342,424
JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY V. UNITED STATES CT. CL. NO. 319-75 Boston, Massachusetts	1958 - 65 incl.	2,075,885
Johns-Manville Corporation and Subsidiaries Denver, Colorado	1969 - 72 incl.	3,795,533
Johnson Controls, Inc. and Affiliates Milwaukee, Wisconsin	1965 - 69 incl.	253,864
Johnson, E. F., Company and Subsidiaries Waseca, Minnesota	1971 - 76 incl.	7,115,846
Jones and Laughlin Steel Corporation Pittsburgh, Pennsylvania	1961, 62	3,199,724
Jones and Laughlin Steel Corporation and Subsidiary Companies Pittsburgh, Pennsylvania	1964, 65, 66	21,432,120
Jordan, Ebden D, Trust u/w, S. W. Davidson, R. Lowell and W. D. Taylor, Trustees Boston, Massachusetts	1973	226,949
Joslyn Mfg. and Supply Co. Chicago, Illinois	1975, 76	334,578

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Journagan, Leo, Construction Company, Inc. Brookline Station, Missouri	FYE 1974, 75, 76	$ 326,764
Joyce Western Corporation & Subsidiary Andover, New York	FYE 1969, 71, 73	940,976
Kalso Systemet, Inc. and Subsidiaries Boston, Massashusetts	PE 1-1 to 8-31-72 FYE 1973, 74, 75	504,814
Kansas Power and Light Company Topeka, Kansas	1973	1,424,246
KAPLAN, ROBERT AND VIRGINIA V. UNITED STATES CIVIL NO. 78C 2737 (N.D. Illinois) Chicago, Illinois	1972 - 75 incl.	319,526
Kasle Steel Corporation Dearborn, Michigan	1969, 71, 72, 73, 74	1,689,193
Kaul, John, The Trust u/w for the Benefit of Hugh Kaul Birmingham, Alabama	1975 - 78 incl.	236,241
Keating, Daniel J. Co. Villanova, Pennsylvania	1975	288,783
Kentucky Farm Bureau Mutual Insurance Company Louisville, Kentucky	1972, 73, 75, 76	570,123
Kenwood Electronics, Inc. Carson, California	FYE 1976, 77	1,054,757
Keradamex Inc. San Francisco, California	FYE 1974, 75	777,781
Kessler Coals, Inc. Whitesville, West Virginia	1975	380,289
Ket, Inc. Minnetonka, Minnesota	1977	222,454
Kiewit, Peter, Sons' Company Omaha, Nebraska	1968, 69, 70, 73	472,769

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Kimbell, Inc. Fort Worth, Texas	FYE 1978	$ 380,655
Kinzua Corporation and Subsidiaries Kinzua, Oregon	FYE 1969, 70, 72, 73	1,205,786
Kirschner, D., and Son, Inc. Newport, Kentucky	FYE 1973, 74	331,204
Knudsen Corporation and Subsidiaries Los Angeles, California	FYE 1974, 75	813,467
Koffard, Max E. & Diane L. Hager Hill, Kentucky	1971 - 74 incl.	222,321
Kragen Auto Supply Company Dublin, California	FYE 1975	235,396
KREIDER, VIOLET W., EXECUTOR OF THE LAST WILL & TESTAMENT OF GEORGE P. KREIDER, DECEASED V. UNITED STATES CIVIL NO. 78-3220 (S.D.Illinois) Springfield, Illinois	Date of Death 11-29-71	239,584
Kribbs Trust, George R. Kribbs, Trustee Midland, Texas	1975, 76	250,294
Kroehler Mfg. Co. and Subsidiaries Naperville, Illinois	1973, 76	334,487
Kustom Electronics, Inc. and Subsidiaries Chanute, Kansas	FYE 1975, 76	522,821
Kustom Electronics, Inc. and Subsidiaries Chanute, Kansas	FYE 1970, 71, 72	607,065
Laconia Needle Mfg. Co., Inc. Laconia, New Hampshire	FYE 1973, 74, 76, 77 PE 8-1 to 12-31-76	292,088
Lahoco, Inc. (formerly the Lansing Company) Eldridge, Iowa	1972 - 77 incl.	469,062

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Lakeview Trust and Savings Bank Chicago, Illinois	1967, 68	$ 1,073,118
Lamb, R. Reese (Deceased) and Edna Q. Portland, Oregon	1971, 72, 75	428,315
Lamco Industries, Inc. El Cajon, California	FYE 1975, 76, 77	344,691
Laro Coal and Iron Company Flint, Michigan	FYE 1972-76 incl.	352,339
Latrobe Steel Company Latrobe, Pennsylvania	1974	272,316
Laue, Bernard and Alice Kearney, Nebraska	1978	471,711
Laurel Mining Co., Inc. Pineville, Kentucky	FYE 1970, 71, 74	298,417
Lavin, R., and Sons, Inc. Chicago, Illinois	1974	300,738
Lehman Brothers Inc. and Subsidiaries, subsequently known as Lehman Holding Company, Inc. New York, New York	FYE 1971, 74	5,803,485
Lehman Commercial Paper Inc. New York, New York	FYE 1970	533,078
Leisure Dynamics, Inc. Minneapolis, Minnesota	1970, 71	2,538,728
Les-Belles Enterprises, Inc. Carlstadt, New Jersey	FYE 1973, 74, 75	822,000
Levitz, Phillip A. and Margaret A. Miami, Florida	1970, 71, 73, 74, 77	247,379
Liberty Homes, Inc. and Affiliated Corporations Gashen, Indiana	1970, 72, 74	1,550,591
Liberty Hosiery Mills, Inc. Gibsonville, North Carolina	FYE 1969, 70, 71	540,920

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Liberty Life Insurance Company Greenville, South Carolina	1966, 67, 68, 70, 71, 72, 76	$ 1,257,706
LIFE INSURANCE COMPANY OF GEORGIA V. UNITED STATES CT. CL. NO. 135-73 Atlanta, Georgia	1958 - 67 incl.	200,000 (approx.)
Life Insurance Company of Georgia Atlanta, Georgia	1968 - 74 incl.	637,534
Lincoln National Corporation and Affiliates Fort Wayne, Indiana	1969 - 75 incl.	17,575,585
Lincoln Savings and Loan Association Lincoln, Illinois	1963-75 incl.,77	417,187
Lisbon Contractors, Inc. Danboro, Pennsylvania	FYE 1973, 75, 76, 77	788,367
Lister Diesels, Inc. (formerly Hawker Siddeley, Inc.) Olathe, Kansas	1970, 71, 73, 74	301,935
Litronix, Inc. and Subsidiary, Debtor in Possession Cupertino, California	1972, 73	954,241
Litton Educational Publishing, Inc. New York, New York	FYE 1967-71 incl.	1,317,994
Litton Industries, Inc. Beverly Hills, California	FYE 1966, 69	3,751,509
Logemann Brothers Company Milwaukee, Wisconsin	FYE 1971, 72, 74, 76	345,984
Logicon, Inc. Torrance, California	FYE 1976	913,325
Lone Star Films, Inc. Denton, Texas	FYE 1974, 75	206,020
Long Mfg. N. C. Inc. Tarboro, North Carolina	FYE 1974	1,632,153
Longview Fibre Company Longview, Washington	FYE 1975	203,918

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Louisville Cycle and Supply Co., Inc. Louisville, Kentucky	1972 - 77 incl.	$ 626,204
Louisville Scrap Material Company, Inc. Louisville, Kentucky	FYE 1971-77 incl.	545,935
Lovering Associates, Inc. St. Paul, Minnesota	1971, 72, 74, 75	216,850
Loyal Protective Life Insurance Co. Boston, Massachusetts	1969, 71-75 incl.	1,931,068
Lubbock National Bank Lubbock, Texas	1965, 68, 69, 75	311,881
Lubrizol Corporation, The Wickliffe, Ohio	1970, 72, 73, 74	1,411,063
Ludlow Corporation Needham Heights, Massachusetts	FYE 1972, 73	1,956,200
Luntz Corporation and Subsidiaries Canton, Ohio	1972, 73, 74	677,769
MPM, Inc. and Subsidiaries Denver, Colorado	FYE 1971, 72, 74	262,532
MSP Corporation (formerly Jewett and Sherman Company) Milwaukee, Wisconsin	FYE 1973, 74, 75	200,208
MTS Systems Corporation Minneapolis, Minnesota	FYE 1977, 78	729,925
Madison County Mutual Automobile Insurance Co. Edwardsville, Illinois	1971, 74, 75	217,030
Major, Inc. Northbrook, Illinois	1971, 73-76 incl.	323,018
Makover Investment Company, Inc. (Formerly Shirley of Atlanta, Inc.) Atlanta, Georgia	FYE 1972, 74, 75, 76	801,047

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Malanga, Alfred and Nancy West Caldwell, New Jersey	1970	$ 273,697
Malanga, George and Renee Livingston, New Jersey	1970	286,903
Malanga, Louis and Mildred Essex Falls, New Jersey	1970	271,524
Manning, Kenneth D. and Nancy Jenkins, Kentucky	1974	261,716
Mann Manufacturing Inc., and Subsidiary El Paso, Texas	FYE 1970, 73	527,700
Maphis Chapman Corporation Harrisonburg, Virginia	FYE 1975, 77 PE 2/29-4/03/76	228,351
Marcal Paper Mills, Inc. & Subsidiaries Elmwood Park, New Jersey	FYE 1976	443,338
Marine Corporation and Subsidiaries, The Milwaukee, Wisconsin	1973	636,748
Marine Midland Banks, Inc. Buffalo, New York	1963 - 68 incl., 1973	13,887,459
Mark Controls Corporation and Subsidiaries, Successor by merger to Powers Regulator Company and Subsidiaries Evanston, Illinois	FYE 1971-75 incl.	2,771,603
Mark I Incorporated and Subsidiaries Chicago, Illinois	1974, 75, 76	202,722
Marline Resources Company, Inc. (formerly Louis Marx & Co., Inc.) & Affiliated Corporations 1/ New York, New York	FYE 1969-72 incl.	3,878,163
Martin, John G. and June W. Naples, Florida	1972	731,629

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Marty Corporation Coeburn, Virginia	FYE 1974	$ 390,377
Maryland Life Insurance Company of Baltimore, successor in interest to Household Life Insurance Company Farmington Hills, Michigan	1970, 1973 FYE 1974	9,603,464
Maryland National Bank Baltimore, Maryland	1969, 70	288,951
Maryland National Corporation & Subsidiaries Baltimore, Maryland	1971 - 74 incl.	3,106,427
Massachusetts Indemnity and Life Insurance Company Hyannis, Massachusetts	1964, 66, 67	357,318
Masti Kure Products Company, Inc. and Subsidiary Norwich, Connecticut	FYE 1972, 75, 76	291,087
Mathews, Abe W., Engineering Company and Subsidiary Hibbing, Minnesota	FYE 1975, 76, 77	528,389
Maxson Corporation, The St. Paul, Minnesota	1974, 75	598,644
May Department Stores Company and Subsidiaries, The St. Louis, Missouri	FYE 1976	994,369
Mayeaux Corporation and Subsidiaries, The Beaumont, Texas	1974, 75, 78	490,827
Mayer, Harold M. and June L. Burr Ridge, Illinois	1970, 73, 74, 75, 78	457,288
McDonald, A. Y., Mfg. Co. Dubuque, Iowa	1969 - 73 incl.	556,868
McDougal Hartmann Co. Peoria, Illinois	FYE 1977	219,816

Name and Address of Taxpayer	Years Involved	Refunds and Credits
McHenry, Marjorie D., Estate of Baltimore, Maryland	Date of Death 5-15-77	$ 207,125
McKeon Construction and Subsidiaries San Mateo, California	FYE 1969-75 incl.	869,689
McLaughlin Body Company Moline, Illinois	1971, 72, 74, 75	1,269,304
McLean, Malcom P. & Margaret S. New York, New York	1969 - 72 incl., 1975	5,807,158
McMenamy, Bernard, Contractor, Inc. St Charles, Missouri	FYE 1972-76 incl.	816,803
McNally Pittsburg Mfg. Corp. Pittsburg, Kansas	FYE 1971, 72	305,244
Mead Foods, Inc. Amarillo, Texas	FYE 1974, 75, 76	460,655
Mears, Norman B., Estate of West St. Paul, Minnesota	Date of Death 11-19-74	228,062
Medcom, Inc. & Subsidiaries New York, New York	1970 - 73 incl., 1975	1,252,292
Medical Development Corporation Salt Lake City, Utah	FYE 1975, 76, 77	448,346
Medical Indemnity of America, Inc. Chicago, Illinois	1971, 73, 74	260,441
Medtronic, Inc. and Subsidiaries Minneapolis, Minnesota	FYE 1978	507,770
Meehan, William M. & Miriam F. New York, New York	1971, 73, 74	500,944
Meeker Sugar Cooperative, Inc. Lecompte, Louisiana	FYE 1974, 75	615,411
Mega Corporation Houston, Texas	1975	297,004
Mercantile Bancorporation, Inc. and Affiliates St. Louis, Missouri	1971 - 74 incl.	2,076,681

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Merchants National Bank of Mobile Mobile, Alabama	1972, 74	$ 219,073
Mercury General Corporation and Subsidiaries Los Angeles, California	1970, 72, 73	320,366
Metalsales Corporation Houston, Texas	1973, 74	416,001
Metal Service Corporation New Orleans, Louisiana	1970 - 74 incl.	1,058,396
Metro Machine Corporation Norfolk, Virginia	FYE 1972, 73, 75, 76, 77	430,064
Metropolitan Life Insurance Company 1/ New York, New York	1958 - 63 incl.	27,159,187
Metropolitan Theatres Corporation Los Angeles, California	FYE 1969, 72, 73	743,658
Miami Margarine Company and Subsidiaries Cincinnati, Ohio	FYE 1971-76 incl.	2,682,747
Michigan Mutual Insurance Company formerly Michigan Mutual Liability Company Detroit, Michigan	1969 - 76 incl.	5,916,598
Mid-America Fire and Marine Insurance Company Kansas City, Missouri	1972, 73	283,848
Mid-Continent Supply Company and Subsidiaries Fort Worth, Texas	1968	219,180
Midland National Bank and Affiliates, Transferor and First Bank, N.A. Transferee Milwaukee, Wisconsin	1969 - 75 incl.	4,567,197
Midwest Federal Savings and Loan Association and Affiliated Companies Minneapolis, Minnesota	1971, 72, 73	2,073,714

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Midwestern Fidelity Corporation and Subsidiaries Milford, Ohio	1971, 72, 76	$ 1,039,571
Mikeadam Realty Corporation and Subsidiaries Rego Park, New York	FYE 1971, 72, 76	778,711
Milgray Electronics, Inc. Freeport, New York	1972, 73, 74	228,579
Miller & Company, Inc. Selma, Alabama	1972	205,788
Miller Mutual Insurance Association of Illinois Alton, Illinois	1969 - 73 incl.	922,926
Mills Products, Inc. Farmington, Michigan	1970 - 74 incl.	387,781
Minnesota Power and Light Company and Affiliated Companies Duluth, Minnesota	1970 - 74 incl.	3,448,193
Minolta Corporation Ramsey, New Jersey	FYE 1969, 72, 73, 74	1,629,498
Misener Marine Construction, Inc. St. Petersburg Beach, Florida	FYE 1969, 70, 71, 73	299,350
Mission State Bank and Trust Company Mission, Kansas	1963, 66, 67, 68, 72, 73, 74	565,816
MISSOURI PACIFIC RAILROAD COMPANY V. UNITED STATES CT. CL. NOS. 370-75 and 460-76 St. Louis, Missouri	1965 - 70 incl.	280,035
Mohr, John & Sons Chicago, Illinois	1973 - 76 incl.	392,656
Monroe Group, Inc. New York, New York	FYE 1969-73 incl.	985,745
Monfort of Colorado, Inc. and Subsidiaries Greeley, Colorado	FYE 1970-75 incl.	7,961,552

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Montgomery Ross Fisher, Inc. Los Angeles, California	FYE 1976, 77	$ 247,193
MONUMENTAL LIFE INSURANCE COMPANY V. UNITED STATES CT. CL. NOS. 71-73 and 235-75 Baltimore, Maryland	1959 - 66 incl., 1968	731,431
Monumental Life Insurance Company Baltimore, Maryland (Case withdrawn 4-21-80 until further notice.)	1969 - 72 incl.	206,760
Mooney Broadcasting Corporation Knoxville, Tennessee	1971, 72, 74, 75, 76	245,331
Morgan's Restaurants, Inc., formerly Sugardale Foods, Inc. North Canton, Ohio	FYE 1971, 72	725,667
Moro, Inc. Warren, Arkansas	FYE 1978, 79	213,951
Morse Bros., Inc. Lebanon, Oregon	FYE 1973-78 incl.	405,595
Morse, Charles L. Jr., & Jane N. Woods Hole, Massachusetts	1967, 68, 72	244,432
Motts, Inc. of Mississippi Water Valley, Mississippi	FYE 1969-74 incl., 76	572,067
Mount Vernon Mills, Inc. Greenville, South Carolina	1972, 73, 74	1,768,796
Munich Reinsurance Company New York, New York	1973	746,746
Murphy, J. E., Co. & Subsidiaries Phoenix, Arizona	1974, 75	274,861
Musselman Steel Corporation Tampa, Florida	FYE 1971, 72, 74, 75	433,802
Mustang Exploration Company, Inc. Louise, Texas	FYE 1978	320,840
MUTUAL LIFE INSURANCE COMPANY OF NEW YORK, THE V. UNITED STATES CT. CL. NO. 107-78 New York, New York	1958 - 63 incl.	200,000 (In excess)

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Mutual Service Casualty Insurance Company St. Paul, Minnesota	1971, 72, 73	$ 1,396,678
Naas Foods, Inc. Portland, Indiana	FYE 1974, 75, 77	817,535
Naph-Sol Refining Company Muskegon, Michigan	FYE 1970, 73, 74	677,598
National Bank of St. Petersburg, The St. Petersburg, Florida	1967 - 71 incl.	285,015
National Beef Packing Company, Inc., (formerly National Packing Co., Inc.) Kansas City, Kansas	FYE 1965, 67, 68, 69, 71	215,908
National Laboratories, Inc. Rosemont, Illinois	FYE 1971, 72	310,669
National Life and Accident Insurance Company Nashville, Tennessee	1967 - 71 incl.	3,627,674
NATIONAL LIFE INSURANCE COMPANY V. UNITED STATES CT. CL. NO. 85-76 Montpelier, Vermont	1961 - 69 incl.	1,465,006
National Metal and Steel Corporation Terminal Island, California	1974	440,595
National Mutual Insurance Company, The Celina, Ohio	1972	355,953
National Safety Associates, Inc. Memphis, Tennessee	FYE 1972, 73, 75	598,717
National Savings and Loan Association and Subsidiary Milwaukee, Wisconsin	1964, 65, 68, 69 FYE 1974, 76	280,898
National Supermarkets, Inc. (Mich) Rosemont, Illinois	FYE 1969, 71, 72	1,532,166

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Nationwide Development Company Columbus, Ohio	1971, 72	$ 391,514
Networks Liquidators, Inc. New York, New York	1974	380,370
New England Petroleum Corp. and Subsidiaries New York, New York	FYE 1968, 69, 70	746,816
New National Bank of Miami (formerly First National Bank of Miami) Miami, Florida	1964, 65, 66 PE 9-30 to 12-31-67	1,259,888
Newell Industries, Inc. San Antonio Texas	1974, 75	975,425
Newton Falls Paper Mill, Inc. New York, New York	1973, 74	1,741,857
Niagara Mohawk Power Corporation Syracuse, New York	1967	1,456,880
Nickey Brothers, Inc. and Subsidiaries Memphis, Tennessee	FYE 1975	426,620
Nielsen-Nickles Company Sacramento, California	FYE 1973, 74, 76, 77	412,219
Norfolk and Western Railway Company and Affiliated Companies Roanoke, Virginia	1968, 69, 72, 73, 74	357,683
North American Corp. and Subsidiaries New York, New York	FYE 1976	635,176
North Mississippi Savings and Loan Association Oxford, Mississippi	1963 - 75 incl.	437,780
Northern Steel, Inc. and Subsidiary Medford, Massachusetts	FYE 1974, 75	288,278
Northland Company and Subsidiaries St. Paul, Minnesota	1968, 71, 72	1,013,048

Name and Address of Taxpayer	Years Involved	Refunds and Credits
NORWICH AND WORCESTER RAILROAD CO. V. UNITED STATES CT. CL. NO. 162-78 Worcester, Massachusetts (Case withdrawn - file closed 3-14-80)	1969, 70	$ 200,670
Nunn-Bush Shoe Company Milwaukee, Wisconsin	1975	238,564
Nutrilite Products, Inc. Buena Park, California	1968, 71, 72	538,454
OKC Corp. Dallas, Texas	FYE 1967, 68	340,433
Oak Forest Bank Houston, Texas	1963, 64, 66, 67, 69, 70, 72, 73, 74	476,294
O'Brien, John J., Estate of Refugio, Texas	1975, 76, 77	426,438
Occidental Life Insurance Company of California Los Angeles, California	1975	696,168
Oceanographic and Seismic Service, Inc. and Subsidiaries Galveston, Texas	FYE 1975, 76	207,839
Ohio Casualty Corporation and Subsidiaries Hamilton, Ohio	1970, 71, 74	1,081,473
Ohio Decorative Products, Inc. and Subsidiaries Spencerville, Ohio	FYE 1971, 72, 73	1,219,448
Ohio Farmers Insurance Company Westfield Center, Ohio	1972, 73	2,117,171
Ohio Grain Company Mechanicsburg, Ohio	1975	309,655
Ohrbach's, Inc. and Subsidiaries New York, New York	FYE 1969, 70, 71	358,663

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Old National Bancorporation & Subsidiaries (formerly Washington Bancshares, Inc. & Subsidiaries) Spokane, Washington	1969 - 73 incl.	$ 627,555
Olney Federal Savings & Loan Association and Subsidiaries Abington, Pennsylvania	1971, 72, 74, 75, 76	208,605
Olympic Savings & Loan Association Berwyn, Illinois	FYE 1968, 69, 71, 72 PE 5-31 to 6-30-70	734,413
Omaha National Corporation and Subsidiaries Omaha, Nebraska	1963 - 72 incl.	6,853,761
OMNI Corporation North Little Rock, Arkansas	FYE 1975, 76, 79	238,854
Opar Corporation & Subsidiaries Oak Park, Illinois	1963 - 70 incl.	489,722
Orange Blossom Products, Inc. Miami, Florida	FYE 1972, 73, 74	214,422
Original Designs, Inc. Long Island City, New York	FYE 1970, 73, 74	912,856
Otis Elevator Company New York, New York	1970	388,872
Otis-Oakley Iron and Supply Co., Inc. Chicago, Illinois	FYE 1974	431,353
P & M Distributors, Inc. (formerly Toytown, USA, Inc.) Philadelphia, Pennsylvania	PE 1-31 to 12-31-77	252,262
Pacific Architect & Engineers, Inc. Los Angeles, California	1971, 74, 75	237,042
Pacific States Steel Corporation Union City, California	FYE 1975, 76	2,278,992
Pakula and Company Chicago, Illinois	FYE 1975, 76	463,265

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Palo Pinto Oil and Gas Company Wichita Falls, Texas	FYE 1972, 75, 76, 78	$ 277,038
Pan-American Life Insurance Company New Orleans, Louisiana	1969, 1970	533,313
Pandick Press, Inc. and Subsidiaries New York, New York	FYE 1971, 72	563,242
Papercon Inc. Atlanta, Georgia	FYE 1974, 75	265,927
Park Corporation and Subsidiaries South Charleston, West Virginia	FYE 1971, 72, 74, 75	309,735
Parker-Hannifin Corporation Cleveland, Ohio	FYE 1974	480,397
Parker, Robert F. & Hattie B. Houston, Texas	1974, 75, 76	1,835,516
Parker, T. H. & Dolores Shreveport, Louisiana	1975, 76, 77	335,097
Pathcom, Inc. Harbor City, California	1971 - 75 incl.	6,065,957
Paxson Electric Co., successor of Lowery Electric Co. Inc. Jacksonville, Florida	FYE 1974, 75, 76	233,128
Pearsall Chemical Corporation Houston, Texas	1974, 75	252,193
Pearson, Taylor and Martha Phoenix, Arizona	1972 - 76 incl.	333,418
Pendleton Construction Corporation Wytheville, Virginia	1973, 74, 75	507,909
Penntech Papers, Inc. New York, New York	1974	514,640
Perl-Mack Enterprises Company Denver, Colorado	1972, 73, 74	497,602
Perry & Hylton, Inc. Beckley, West Virginia	1974, 75	267,675

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Pharmacia, Inc. (formerly Pharmacia Laboratories, Inc.) Piscataway, New Jersey	1970, 72	$ 592,219
Pheasant Run, Inc. Chicago, Illinois	1969, 70	571,226
Phipps, Gerald H., Inc. Denver, Colorado	FYE 1975	296,968
Pickens, Richard W. and Louise Rockwell, Texas	1973, 74, 75	438,719
Pidgeon-Thomas Iron Company Memphis, Tennessee	1971 - 75	658,988
Pipe Fabricating and Supply Company Santa Fe Springs, California	1971, 74, 75, 76	528,489
Piper, William T., Estate of Lock Haven, Pennsylvania	Date of Death 1-15-70	1,071,769
Place Machine Corporation, successor in interest (by merger) to the assets of Place Machine Corp. Troy, Michigan	1974, 75	215,707
Plessey, Inc. (formerly known as Alloys Unlimited, Inc.) Melville, New York	FYE 1965, 67, 68, 69, 70	640,667
Polysar Resins Inc., formerly known as Solar Chemical Corp. Leominster, Massachusetts	1972, 73, 74	1,186,982
Popeil Brothers, Inc. and Subsidiaries Chicago, Illinois	1971 - 74 incl., 76	1,584,789
Popular Dry Goods Company, Inc. El Paso, Texas	FYE 1974, 75	534,443
Portland General Electric Co. Portland, Oregon (Case withdrawn on 1-9-81)	1969 - 74 incl.	9,261,061
Potomac Insurance Company Philadelphia, Pennsylvania	1970	277,076

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Potts, Horace T. Company Philadelphia, Pennsylvania	1972 - 75 incl.	$ 1,357,513
Power Electric Co., Inc. (Formerly: Valentine Electric Co., Inc. Belleville, New Jersey	FYE 1968, 69, 71, 72, 73	351,206
Premier Corporation and Subsidiaries Detroit, Michigan	FYE 1973, 74, 75	2,154,895
Price Watson Company Chicago, Illinois	FYE 1974	1,276,159
Progressive Corporation and Subsidiaries Mayfield Village, Ohio	1972, 73	918,414
Proler International Corporation and Subsidiary Houston, Texas	FYE 1975, 79	1,776,646
PRUDENTIAL INSURANCE COMPANY OF AMERICA V. UNITED STATES CT. CL. NOS. 15-73 - 21-73 incl. Newark, New Jersey	1958 - 71 incl.	54,711,395
Public Service Electric & Gas Company & Subsidiary Companies Newark, New Jersey	1968, 69, 71	9,440,353
Puget Sound International, Inc. and Subsidiaries Everett, Washington	1974, 77	521,638
Pulliam, Eugene C., (Estate of) and Nina M. Pulliam Indianapolis, Indiana	1971 - 74 incl., Date of Death 6-23-75	468,089
Puts Radio Sales, Inc. Peoria Heights, Illinois	FYE 1972, 73, 75, 76	211,012
Quad City Construction Company Rock Island, Illinois	FYE 1975, 76, 77	450,113

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Quaker Oats Company, The Successor by Merger to Louis Marx and Company, Inc., Successor by Merger to Louis Marx and Company of West Virginia Chicago, Illinois	FYE 1973, 74	$ 2,077,168
QUAKER STATE OIL REFINING CORPORATION V. UNITED STATES CT. CL. NO. 42-76 Oil City, Pennsylvania	1971, 72	1,692,717
Quality Mills, Inc. Mount Airy, North Carolina	FYE 1972, 73, 74, 76, 77, 78	1,097,790
Questor Corporation and Subsidiaries Toledo, Ohio	1971	2,726,335
Quindar Electronics, Inc. Springfield, New Jersey	1968 - 71 incl.	268,535
Quindar Electronics, Incorporated & Subsidiaries Springfield, New Jersey	1972	219,682
RBT, Ltd. Rockford, Iowa	FYE 1975	343,511
R. H. Macy & Co., Incorporated and Consolidated Subsidiaries New York, New York	FYE 1976	487,711
R. P. Scherer Corporation Detroit, Michigan	FYE 1968, 70, 72 - 76 incl.	810,050
RSR Corporation and Subsidiaries Dallas, Texas	1971 - 74 incl.	1,218,366
Rainbo Baking Company of Phoenix Dallas, Texas	FYE 1970-75 incl.	363,866
Rainbo Baking Company of Tuscon Dallas, Texas	FYE 1970, 71, 73, 1974	264,606
Raleigh Industries of America, Inc. Boston, Massachusetts	1970-74 incl.	1,524,949

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Ranch King Meat Packers, Inc., (Formerly: National Supermarkets, Inc.) Rosemont, Illinois	FYE 1969, 71, 72	$ 452,562
Ranco Incorporated Columbus, Ohio	FYE 1969, 70, 71, 73, 74	1,410,993
Raychem Corporation and Subsidiaries Menlo Park, California	FYE 1972-76 incl.	4,197,324
Realty Industries, Inc. and Its Subsidiaries Richmond, Virginia	FYE 1970, 71, 72, 74, 75	314,037
Red Fox Coal Company Columbus, Ohio	1971 - 75 incl., 1977	442,422
Redi Froz, Inc. Lansing, Illinois	FYE 1972, 73, 74	250,636
Reedsburg Foods Corporation Reedsburg, Wisconsin	FYE 1973-76 incl.	393,113
Reflector-Hardware Corporation and its Wholly Owned Subsidiaries Melrose Park, Illinois	1971, 72, 74, 75	469,300
Republic National Bank of Dallas (RNB) Dallas, Texas	1967, 68, 70, 71, 72	3,116,414
Revco D. S. Inc. and Subsidiaries Cleveland, Ohio	FYE 1973	244,628
Revere Copper and Brass, Incorporated and Subsidiaries Rome, New York	1966, 69	743,547
Reynolds Metals Company and Consolidated Subsidiaries Richmond, Virginia	1965 - 69 incl., 71	4,906,481
Richardson Securities, Inc. and Subsidiary New York, New York	1972, 73, 74	285,533
Richardson-Merrell Inc. and Consolidated Affiliates Wilton, Connecticut	FYE 1975	1,558,091

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Rinker Materials Corporation and Subsidiaries West Palm Beach, Florida	FYE 1973	$ 718,439
Riverway Company and Subsidiaries (formerly Upper Mississippi Towing Company) Minneapolis, Minnesota	1974, 75	429,271
Robberson Steel Company Oklahoma City, Oklahoma	FYE 1974	247,484
Roblin Industries, Inc. and Subsidiaries Buffalo, New York	1968, 69, 72	904,851
Robo-Wash, Inc. and Subsidiaries Kansas City, Missouri	FYE 1967, 68, 69	615,440
Rockford Blacktop Construction Co. Loves Park, Illinois	1974, 75, 76	379,177
Rockwood Insurance Company Rockwood, Pennsylvania	1972, 73, 74, 77	780,955
Rogers Corporation and Subsidiaries Rogers, Connecticut	FYE 1969, 72, 73, 74	652,420
Rohr Industries, Inc., formerly Rohr Corporation Chula Vista, California	FYE 1968, 69, 70	502,549
Rohtstein Corporation Woburn, Massachusetts	FYE 1975, 76	744,502
Rolled Alloys, Inc. and Subsidiaries Los Angeles, California	1974, 75	229,896
Roper Corporation Kankakee, Illinois	1973, 75, 76	1,369,570
Rose, J. H., Truck Line, Inc. Houston, Texas	FYE 1968, 70, 71, 72	401,337
Roseburg Lumber Company and Subsidiaries Roseburg, Oregon	FYE 1973, 76	1,893,264
Rosenthal, Warren W. and Betty M. Lexington, Kentucky	1970, 72, 74, 76	399,718

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Roth Steel Corporation Syracuse, New York	FYE 1974	$ 315,809
Rowan Companies, Inc., and Subsidiaries (formerly Rowan Drilling Company, Inc.) Houston, Texas	1970 - 74 incl.	1,489,837
Royal Bank and Trust Company New York, New York	FYE 1970-73 incl.	791,317
Royster Company Norfolk, Virginia	FYE 1973, 74, 75	2,123,390
RUDDICK CORPORATION V. UNITED STATES CT. CL. NO. 477-77 Charlotte, North Carolina	FYE 1969, 70	674,246 (approx.)
Russell Bros. Ranches, Inc. and Subsidiary Calipatria, California	FYE 1973-76 incl.	264,278
S-G Metals Industries, Inc. Kansas City, Kansas	FYE 1974, 75	1,093,919
S.H.S. Funds, Inc. (Formerly Toscany Imports Ltd.) New York, New York	FYE 1975	389,375
S W Tube Company and Subsidiaries Sand Springs, Oklahoma	FYE 1974-77 incl.	801,297
Sacks Woolen Co., Inc. c/o Robert Otte, Trustee in Bankruptcy New York, New York	FYE 1971	497,016
Saikhon, Mario and Dora Holtville, California	1970, 71, 72, 76	555,908
St. Paul Companies, Inc. formerly St. Paul Fire and Marine Insurance Company St. Paul, Minnesota	1961, 63 - 66 incl.	865,651
St. Petersburg Federal Savings & Loan Association St. Petersburg, Florida	1968, 71, 72	219,507

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Salah & Pecci Construction Company, Inc. Canton, Massachusetts	1973, 74, 75	$ 479,237
San Antonio Bank and Trust Company San Antonio, Texas	1966 - 69 incl.	305,043
San Antonio Portland Cement Company and Subsidiaries San Antonio, Texas	1970 -74 incl.	232,575
San Diego Gas & Electric Company San Diego, California	1969, 70, 72, 73, 74	1,077,139
San Francisco Shirt Works, Inc. San Francisco, California	1970 - 75 incl.	560,176
Sauvage Gas Company, Inc. Oberlin, Kansas	FYE 1972, 73, 75, 76, 78	302,285
Sanchez Enterprises Mansfield, Ohio	FYE 1973, 75, 76	704,023
Savoy Construction Co., Inc. Silver Spring, Maryland	1970, 71, 72	302,666
Schiavone Construction Co., Inc. Secaucus, New Jersey	FYE 1975, 76, 77	1,275,827
Schlabach, Alvin & Dorothy Baltic, Ohio	1971, 73, 74, 75, 77	314,396
Schlegel Corporation Rochester, New York	1971, 72, 73	427,819
Schlossberg, Max, Co. Chicago, Illinois	FYE 1974, 75, 77	552,814
Schnitt, Peter J., Co., Inc. (formerly Loblaw, Inc. and Subsidiaries) Buffalo, New York	FYE 1968, 69, 71, 72	3,530,163
Schroders Incorporated & Subsidiaries New York, New York	1969 - 73 incl.	648,234
Schwan, Marvin M. & Mavis E. Sioux Falls, South Dakota	1977	5,640,217

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Scot Lad Foods, Inc. and Subsidiaries Lansing, Illinois	FYE 1975, 76, 77	$ 5,733,257
Scott, Fanny Bailey, Trust Oakland, California	FYE 1974, 75, 76	592,905
Scripps, E. W., Co. (Consolidated), The Cincinnati, Ohio	1971, 72, 73	1,674,551
Seacoast Industries, Inc. Conway, South Carolina	FYE 1972, 73, 74	213,780
Seafirst Leasing Corp. formerly First Bank Leasing Corp. Seattle, Washington	1972	729,579
Sears Industries, Inc. New York, New York	1969, 70, 72, 73, 74	3,453,076
Sears, Roebuck and Co. Chicago, Illinois	FYE 1973, 74	9,765,961
Security Federal Savings & Loan Association of Middle Georgia Perry, Georgia	1968 - 72 incl., FYE 1973	211,563
Security National Bank of Enid Enid, Oklahoma	1968, 69, 70, 75, 77	340,243
SECURITY PACIFIC NATIONAL BANK V. UNITED STATES CT. CL. NO. 240-77 Los Angeles, California	1962, 65, 66, 67, 70	900,000
Security Products Corporation and Subsidiaries Irvine, California	1970 - 73 incl., 75	315,939
Senco Products, Inc. Cincinnati, Ohio	1972, 76	984,312
Sew Simple Inc. Westbury, New York	FYE 1972, 73, 74	449,692
Shambaugh & Son, Inc. and Subsidiary Fort Wayne, Indiana	FYE 1973, 76	224,050

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Shane Manufacturing Company, Inc. Evansville, Indiana	FYE 1970, 72, 73, 74, 76	$ 320,794
Shelby Mutual Insurance Company Shelby, Ohio	1969 - 73 incl.	3,414,128
Sheldahl, Inc. Northfield, Minnesota	FYE 1971, 72, 74, 75	1,162,762
Shelter Resources Corporation and Subsidiaries Cleveland, Ohio	FYE 1968 PE 6-30 - 12-31-69 1972, 73	2,902,434
Silco, Inc. Cincinnati, Ohio	FYE 1974, 75	693,045
Singer Company, The New York, New York	1968 - 72 incl., 74	30,038,915
Silver Mill Frozen Foods, Inc. Hart, Michigan	FYE 1972, 73, 75, 76, 77	424,883
Sizzler Family Steak Houses Los Angeles, California	FYE 1971, 73	232,709
Sky[illegible]nd International Corp. and Subsidiaries Chat[illegible]ooga, Tennessee	FYE 1973, 76, 77, 78	1,728,804
Smith, A. O., Corporation and Affiliated Companies Milwaukee, Wisconsin	1969, 71, 72	7,767,314
Smith, Alfred H. & Mary W. Branchville, Maryland	1968, 70, 71, 72, 73	732,559
Smith, C. E., and Associates, Inc. (formerly Smith Brothers Manufacturing Company) Carthage, Missouri	FYE 1969	278,790
Smith Mechanical Contractors Inc. Kingsport, Tennessee	1973 - 77 incl.	231,414
Socomet, Inc. New York, New York	1972, 73, 74	1,959,188
Sogen-Swiss International Corporation (formerly Swiss American Corp.) New York, New York	1975, 76	530,194

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Solomon, John H., Estate of Miami, Florida	Date of Death 7-16-68	$ 558,383
Somex Industries, Inc. (Formerly: Skyline Industries, Inc.) New York, New York	FYE 1974, 75	2,883,852
Sooner Pipe and Supply Corporation Tulsa, Oklahoma	FYE 1976	2,916,702
Sosland Companies, Inc. Kansas City, Missouri	FYE 1975, 76	263,318
Soundesign Corporation Jersey City, New Jersey	1971, 72, 73	696,886
South Carolina Cotton Mills, Inc. Orangeburg, South Carolina	FYE 1970, 71, 73, 74, 75	299,720
South Carolina Farm Bureau Marketing Association Columbia, South Carolina	FYE 1976	286,567
Southeast Banking Corporation and Subsidiaries Miami, Florida	1968 - 71 incl., 73, 75	3,679,110
Southeast Banking Corporation, successor by merger to Palmer Bank Corporation & Subsidiaries Sarasota, Florida	1972, 73	2,368,317
Southeast First National Bank of Sarasota (formerly Palmer First National Bank and Trust Company of Sarasota) Sarasota, Florida	1971	262,974
Southeast First National Bank of Sarasota (formerly Palmer First National Bank and Trust Company) Sarasota, Florida	1963, 64, 66, 67, 69, 70	338,397
South Florida Industries, Inc. Loxahatchee, Florida	FYE 1974, 75	585,899
Sperling and Schwartz, Inc. Philadelphia, Pennsylvania	FYE 1969, 70, 72, 73	332,291

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Sperry Rand Corporation New York, New York	FYE 1975	$ 4,543,804
Springs Mills, Inc. and Subsidiaries Fort Mill, South Carolina	1972, 74	935,187
SQUIBB CORPORATION V. UNITED STATES CT. CL. NO. 127-77 Manhattan, New York	1978	582,783 (approx.)
Stacey Manufacturing Co. and Subsidiary Cincinnati, Ohio	1975, 76	336,911
Stamina Mills, Inc. Stamford, Connecticut	FYE 1968, 69, 70	333,553
Standard Oil Company (SOHIO) and Consolidated Subsidiaries, The (Supplemental Report) Cleveland, Ohio	1966, 69	3,645,360
Standard Sales Company of Florida, Inc. (Formerly King Distributors, Inc.) Jacksonville, Florida	FYE 1971-74 incl., 76	476,165
(1) Standun, Inc. and Subsidiaries 1/ and (2) Standun Machine Company Los Angeles, California	(1) FYE 1973, 74, (2) FYE 1971, 72	742,349
Stanwood Corporation (formerly Chadbourn, Inc. & Subsidiaries) Charlotte, North Carolina	FYE 1969	624,433
Stapley Company, O. S. Phoenix, Arizona	1975	227,674
Stark, Nelda C. 1/ Orange, Texas	1975	342,220
Starmount Company and Subsidiaries Greensboro, North Carolina	1970 - 75 incl.	318,566
Starr, C. V. & Co., Inc. New York, New York	1965, 66, 68, 69, 70	1,934,064
Starrett Housing Corp. & Subsidiaries New York, New York	1973	284,599

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Starvaggi Industries Inc. and Subsidiary Weirton, West Virginia	1972	$ 378,886
State Automobile Mutual Insurance Company Columbus, Ohio	1972, 73	2,903,392
State Mutual Life Assurance Company of America Worcester, Massachusetts	1964 - 71 incl.	777,295
State Street Boston Corporation (Formerly State Street Boston Financial Corporation) Boston, Massachusetts	1970 - 73 incl.	2,758,226
States Veneer Co. (Formerly Wood Slicing Corp.) Eugene, Oregon	FYE 1973, 75, 76	204,458
Sterling Industrial Corporation Forty Fort, Pennsylvania	1969 - 75 incl.	366,527
Sterling Plastic Corp. Windsor, New Jersey	1973, 74	401,883
Sterndent Corporation and Subsidiaries Old Greenwich, Connecticut	1970, 72 - 75 incl., 77	1,895,915
Stewart, James W. & Sibyl Nashville, Tennessee	1971, 73, 74, 75, 76	345,977
Stillings Petroleum Corporation Tulsa, Oklahoma	FYE 1973	331,748
Stinnes Corp. and Subsidiaries New York, New York	1972 - 75 incl.	1,305,413
Stow and Davis Furniture Company Grand Rapids, Michigan	1971, 73, 74	306,063
Street Corner Productions, Inc. and Subsidiaries Los Angeles, California	FYE 1972, 74	269,912
Sublistatic Corporation of America and Subsidiary New York, New York	FYE 1975, 76	457,212

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Sullivan, Dorothy G. Newport Beach, California	1974	$ 234,528
Summers, Charles G., Jr., Inc. New Freedom, Pennsylvania	FYE 1973, 74, 75	255,528
Sunbury Textile Mills, Inc. Sunbury, Pennsylvania	FYE 1971, 73, 73, 76	246,462
Sun Garden Packing Company San Jose, California	1971 - 74 incl.	1,040,485
Sunshine Kitchens, Inc. Miami, Florida	FYE 1971-74 incl.	415,390
Sundt, M. M. Construction Co. and Subsidiaries Tuscon, Arizona	FYE 1975, 76	329,489
Surry Industries, Inc. Pilot Mountain, North Carolina	FYE 1976, 77, 78	381,125
Systems Planning Corporation, (formerly Genge, Inc.) Los Angeles, California	1972, 75	800,053
T. C. Esser Co. and Subsidiaries Milwaukee, Wisconsin	FYE 1971-75 incl.	404,984
TII Corporation & Subsidiaries formerly known as Telecommunications Industries, Inc. Lindenhurst, New York	FYE 1972-75 incl.	1,363,939
T. K. Valve and Manufacturing, Inc. Hammond, Louisiana	FYE 1971, 72, 74, 75	530,247
T.N.B. Financial Corporation (formerly: Third National Bank of Hampden County) Springfield, Massachusetts	1964, 66, 67, 68, 70 - 74 incl.	1,273,488
Tal-Star Computer Systems, Inc. Anaheim, California	1974, 75	336,622
Tamiami Trail Tours, Inc. Hialeah, Florida	1969 - 74 incl.	414,377

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Tandy Corporation Fort Worth, Texas	FYE 1974	$ 300,999
Tareyton Corporation Greensboro, North Carolina	FYE 1975, 77	201,188
Tartt, Hope Pierce, Estate of Houston, Texas	Date of Death 7-26-61	333,160
Taylor, Grant and Associates Dallas, Texas	FYE 1972-76 incl.	389,060
Technicolor, Inc. and Subsidiaries Los Angeles, California	FYE 1967, 68, 69, 71, 72	2,019,500
Teradyne Inc. and Subsidiaries Boston, Massachusetts	1977	431,493
Texaco, Inc. and Subsidiaries Houston, Texas	1962, 63, 65 - 68 incl.	1,363,540
Texas Mexican Railway Company, The Laredo, Texas	1973, 74, 77	233,931
Theo Watch Co. (Formerly: E. Gluck Corporation) Jersey City, New Jersey	FYE 1974, 75	1,152,746
Thermal Dynamics Corporation West Lebanon, New Hampshire	1972, 73 PE 1-1 - 11-30-74 FYE 1975	477,493
Thermtron Products, Inc. Ft. Wayne, Indiana	1972, 73, 75, 76, 77	621,732
Thiokol Corporation, Successor by Merger of Ventron Corporation and Subsidiaries Newtown, Pennsylvania	1972, 73, 74	1,115,746
Thornton Oil Corporation Louisville, Kentucky	FYE 1973-77 incl.	296,862
Thumann, Inc. Carlstadt, New Jersey	1974, 75	224,936
Tilden Life Insurance Co. Jersey City, New Jersey	1973, 74	241,182
Time Manufacturing Company, Inc. Waco, Texas	FYE 1977	334,778

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Todd Shipyards Corporation and Subsidiaries New York, New York	FYE 1970, 71, 73, 74	$ 302,539
Tonka Corporation and Subsidiaries Spring Park, Minnesota	FYE 1974, 76, 77	1,719,569
Transamerica Life Insurance and Annuity Company Los Angeles, California	1972, 74	233,085
Transamerican Properties, Inc. San Diego, California	1971 -75 incl.	655,571
Transport Management Company and Subsidiaries Dallas, Texas	1975	431,901
Trayco, Inc. Lapeer, Michigan	FYE 1974	233,403
Trevose Federal Savings and Loan Association, formerly Public Savings and Loan Association Philadelphia, Pennsylvania	1963 - 73 incl.	579,488
Trexar Corporation and Subsidiaries Woodbury, New York	FYE 1974, 75, 76	825,156
Triangle Pacific Corporation Dallas, Texas	FYE 1973	1,891,609
Tri-City Grocery Company Granite City, Illinois	1970, 71, 73, 74, 76, 77	602,626
Tri-Valley Growers San Francisco, California	FYE 1974, 75	694,377
Truitt Bros., Inc. Salem, Oregon	FYE 1973, 74, 75	288,632
Trust Company of Georgia & Subsidiaries Atlanta, Georgia	1963, 64, 66, 67, 68, 73, 74	8,357,296
Tyndale House Publishers, Inc. Carol Stream, Illinois	FYE 1975, 76	723,757

Name and Address of Taxpayer	Years Involved	Refunds and Credits
UDT (U.S.), Inc. and Subsidiaries New York, New York	PE 9-1 - 3-31-74	$ 200,707
UOP, Inc. (formerly known as Universal Oil Products Company) Des Plaines, Illinois	1966, 67	458,927
U. S. Bancorp and Subsidiaries Portland, Oregon	1971, 72, 73	1,416,856
U. S. Fiber Corporation Delphos, Ohio	1975, 77	533,925
U. S. Homes, Inc. Des Moines, Iowa	FYE 1975, 76	329,112
U. S. Truck Company, Inc. and Subsidiaries Detroit, Michigan	1973, 74, 75	379,305
Unicapital Corporation and Subsidiaries Atlanta, Georgia	FYE 1977	205,575
Union Financial Corporation Denver, Colorado	FYE 1972, 73, 74	246,480
Union Labor Life Insurance Company, The New York, New York	1974, 75	791,669
Union Metal Manufacturing Company, The Canton, Ohio	1971, 72, 74, 75	1,665,232
Union Pacific Railroad Company New York, New York	1962, 63, 64, 65	12,919,656
Union Safe Deposit Bank Stockton, California	FYE 1974, 75, 76	290,932
United Banks of Colorado, Inc., and Subsidiaries Denver, Colorado	1968, 70-73 incl.	2,593,160
United Beverages, Inc., (formerly Rheingold Corporation and Includible Subsidiaries) Purchase, New York	1964, 65	472,398

Name and Address of Taxpayer	Years Involved	Refunds and Credits
United Farm Bureau Mutual Insurance Company Indianapolis, Indiana	1971, 73	$ 947,542
United Investors Life Insurance Company Kansas City, Missouri	1970, 71, 72, 73	221,909
United Kentucky, Inc. and Subsidiaries Louisville, Kentucky	1966, 73, 74	449,471
United Parcel Service of America, Inc. 1/ New York, New York	1974	897,307
UNITED STATES STEEL CORPORATION V. UNITED STATES CT. CL. NO. 409-79 Pittsburgh, Pennsylvania	1962, 63	20,051,541
United States Stove Company Chattanooga, Tennessee	FYE 1973, 74, 76, 77, 78	1,385,626
Universal Constructors, Inc. and Subsidiaries Albuquerque, New Mexico	FYE 1972, 73, 75, 76	351,859
Universal Foods Corporation (successor in Interest of Lankor International, Inc.) Milwaukee, Wisconsin	1969 - 72 incl.	422,044
University Bancorp, Inc. Successor by Merger to Merchants Investors, Inc. Kansas City, Missouri	1975	220,813
Uniweave Corporation Paterson, New Jersey	1970, 71, 72, 73, 75	407,443
Valmac Industries, Inc. Memphis, Tennessee	FYE 1969, 70, 72, 73	3,408,168
Vancouver Plywood Co., Inc. and Subsidiaries Florien, Louisiana	1971, 72	3,179,384

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Vandergrift Federal Savings & Loan Association Vandergrift, Pennsylvania	1971 - 74 incl.	$ 217,809
Ven-Fuel, Inc. (Ven-Fuel) Coral Gables, Florida	1971, 72, 73	5,907,360
Vermont Asbestos Group, Inc. Morrisville, Vermont	1975	246,102
Vesely Company Lapeer, Michigan	FYE 1973, 74, 76, 77	297,836
Victor Electric Wire & Cable Corporation West Warwick, Rhode Island	FYE 1970-74 incl.	643,430
VICTOR OOLITIC STONE CO. V. UNITED STATES CIVIL NO. IP-76-542-C Indianapolis, Indiana	1966, 67, 68	271,268 (approx.)
Volvo of America Corporation Rockleigh, New Jersey	1969 - 75 incl.	9,749,729
W & M Securities, Inc. & Subsidiaries New York, New York	1975, 76	216,345
WTC, Inc. & Subsidiaries Newport Beach, California	1969 - 72 incl., 74	1,119,396
Wainwright, Archie and Uta Lakewood, Colorado	1974, 75, 77	257,537
Wallace, Sam P. Company, Inc. and Subsidiaries Dallas, Texas	FYE 1971, 74	855,301
Wallington Packing Corp. Carlstadt, New Jersey	1974, 75	325,991
Warnaco Inc. & Consolidated Subsidiaries Bridgeport, Connecticut	PE 1-1 - 12-30-72 FYE 1973	3,512,000
Washington Construction Co. Missoula, Montana	FYE 1972-76 incl. PE 10 to 11-76	660,314

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Washington Trust Bank Spokane, Washington	1963 - 75 incl.	$ 492,043
Wausau Paper Mills Company Brokaw, Wisconsin	FYE 1971-74 incl.	1,031,091
Way Baking Co. Jackson, Michigan	FYE 1973-76 incl.	283,322
Weatherhead Company, The Cleveland, Ohio	1972	1,253,363
Weber, Fred, Inc. St. Louis, Missouri	FYE 1971, 72, 74, 76	418,299
Wechsler Coffee Corporation Englewood Cliffs, New Jersey	FYE 1973, 74, 75	451,482
Welded Construction Co. Perrysburg, Ohio	FYE 1972, 74 - 77 incl.	406,206
West Brothers of DeRidder, La., Inc. DeRidder, Louisiana	FYE 1973, 75, 76	1,212,739
West Side Federal Savings & Loan Association and Subsidiaries New York, New York	1966 - 70 incl., 72, 73, 74	3,921,529
Western Bancorporation and Affiliates Los Angeles, California	1965, 67, 69, 70, 73	32,929,223
Western Casualty and Surety Company Fort Scott, Kansas	1970, 71, 72	4,132,837
Western Farm Bureau Life Insurance Company Denver, Colorado	1970, 71, 73, 74, 76	457,349
Western Truck Leasing Company and Subsidiaries Los Angeles, California	1971	488,836
Weston Paper and Manufacturing Co. Terra Haute, Indiana	1975	346,985

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Wheeler Enterprises, Inc. Salt Lake City, Utah	1972, 73	$ 496,462
Wheeling Dollar Savings and Trust Company Wheeling, West Virginia	1966, 73	271,218
White Lumber Sales, Inc. Fort Lauderdale, Florida	FYE 1969-72 incl. 73, 74	398,394
(1) Whitfield Transportation, Inc. and (2) Whitfield Tank Lines, Inc. Phoenix, Arizona	1970 - 73 incl. FYE 1974	670,969
Wildman, Frederick, & Sons, Ltd. New York, New York	FYE 1971, 73 PE 4-30 - 8-31-72	457,783
Wilkinson, E. D., Grain Co. Stockton, California	FYE 1975	508,664
William Heller, Inc. Middlebury, Connecticut	FYE 1969, 71, 72	489,539
WILLIAM PENN RACING ASSOCIATION V. UNITED STATES CT. CL. NO. 110-76 Philadelphia, Pennsylvania	1970, 71	176,362 (In excess of $200,000 with assessed int.)
Willits, Gladys A., Trust U/T/A dated 4/30/74, John H. Evans, Trustee Madison, New Jersey	FYE 1976	348,660
Wilmington Trust Company and Subsidiaries Wilmington, Delaware	1968 - 72 incl.	4,035,172
Wilson, Ira and Sons Dairy Company and Subsidiaries Detroit, Michigan	1973, 74, 75	262,254
Winston Mills, Inc. & Subsidiaries New York, New York	FYE 1969, 70, 71, 75	1,453,460
Win-Tex Knitting Mills, Inc. New York, New York	PE 8-26 - 11-27-70 FYE 1971	355,465

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Wire Rope Corporation of America, Inc. St. Joseph, Missouri	1974	$ 367,108
Wisconsin Bridge and Iron Co. Milwaukee, Wisconsin	1972	357,442
Witt-Armstrong Equipment Co. Hopkinton, Massachusetts	1973, 74	249,248
Wolfe, Guerdon T. and Marilyn M. Tempe, Arizona	1968 - 71 incl., 73	598,732
Wolfsen Feed Lots, Inc. Los Banos, California	FYE 1968-72 incl.	493,489
Woolcock, Russell C. & Dorothy L. Great Falls, Montana	1974, 75, 76, 78	246,967
WORLD INSURANCE CO. V. UNITED STATES CIVIL NO. 74-0-136 Omaha, Nebraska	1963 - 71 incl.	200,000 (approx.)
Worthington, W. Grafton, & Georgia M. Worthington Rancho Mirage, California and Orinda, California, respectively	1972	940,617
Wurlitzer Company, The and Affiliated Companies DeKalb, Illinois	FYE 1969, 71, 72, 73, 74	2,010,892
Yaffe Iron & Metal Corporation Fort Smith, Arkansas	1973, 74, 75	347,106
Young, Phil, Mining Company, Inc. Manchester, Kentucky	1974	368,602
Youngstown Steel Door Company and Subsidiaries Cleveland, Ohio	1969 - 73 incl.	680,770
Zayre Corporation and Subsidiaries Framingham, Massachusetts	FYE 1972	2,478,086
Zeiss, Carl, Inc. New York, New York	FYE 1974	362,628

Name and Address of Taxpayer	Years Involved	Refunds and Credits
Zeus Components Inc. and Subsidiary Companies Elmsford, New York	FYE 1974, 75	$ 239,160
Zilkha, Nadia C. S. New York, New York	1975	275,802
Zuckerman Co., Inc. Winchester, Virginia	FYE 1974, 75	354,929
Zurn Industries, Inc. Erie, Pennsylvania	FYE 1977	721,223
	GRAND TOTAL	$1,307,213,779

Footnotes:

1/ Cases initially criticized.

2/ Chief Counsel cases.

Capitalized cases not footnoted are from Department of Justice.